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Editorial Note

Multidisciplinary Journal of European University is an international journal published once in a year. It is referred journal designed to promote multidisciplinary inquiry on research, education and development. MJEU encompasses all scientific academic fields dealing with life, society, culture, business, literature, law, science and technology. The main mission and vision of MJEU is to make multidisciplinary linkage that promotes to inter-lock the different discipline in a single platform.

Multidisciplinary Journal of European University is an international journal. It has an editorial board involving the scholars of different disciplines across the East and the West and as a result it helps to mitigate cross-cultural issue-based problems across the globe. It is a multidisciplinary and international forum which acts as a catalyst to promote and exchange ideas, views and knowledge of different disciplines that encourage scholars to enhance their creative and innovative knowledge in global perspective. It also helps to contribute to the knowledge of the academics, researchers, policy makers, planners, practitioners and development workers in national as well as global perspective in order to formulate effective and pragmatic policies for need based holistic development.

Five papers have been selected and included in the current volume on different issues. The first one deals with the peace accord in Chittagong Hill Tracks and its causes and consequences in ethnographic perspective. The second one is teacher evaluation: a critical review of methodological issues. The third one is quest for an effective public project evaluation system in Bangladesh. The fourth one is public-private partnership (PPP): generating employment opportunity. The final one is the auditing and accounting panorama in Bangladesh.

Profulla C. Sarker
Editor

Contents

Peace Accord in Chittagong Hill Tracks and Its Causes and Consequences in Ethnographic Perspective

Dr. Profulla C. Sarker*

Keywords: *Peace accord. Hill tracks. Causes. Consequences. Ethnographic perspective.*

Abstract: *This paper is an attempt to discuss the Peace Accord of Chittagong Hill Tracks and its causes and consequences in ethnographic perspective. This paper also discusses the process of political and economic marginalization of the indigenous people and their identity response which contributed for demographic change and conflict. Displacement, alienation, identity crisis, militarization, detribalization, inter-community conflict and absent of constitutional safeguard were the main causes of Peace Accord. Several attempts were taken for conflict-resolution in different political regimes, but it was not successful. The Peace Accord was held in 1997 between the National Committee on CHT Affairs on behalf of the government of Bangladesh and the Parbattya Chattragram Jana Samhoti Samity on behalf of the inhabitants of the CHTs keeping in view to solve the problems and to expedite socio-economic development to improve the quality of life for the well being of the inhabitants of CHTs. The main focus of this paper is to examine to what extent the Peace Accord contributed to conflict resolution in order to improve the quality of life in establishing the rights of the indigenous people in 'holistic perspective' to make harmonious relationship between the indigenous people and the Bengali settlers.*

Introduction

Chittagong Hill Tracks occupies a physical area of 5,093 square miles, constituting 10 percent of the total land area of Bangladesh. The region comprises three districts; Rangamati, Khagrachari and Bandarban (Mohsin, 2003). The CHT is surrounded by the Indian States of Tripura on the north and Mizoram on the east, Myanmar on the south and the east and the west is Chittagong district. The CTH is rich in natural resources like gas, coal, oil and copper along with reserve forest. The total population of CHT is about 1.4 million, of which the indigenous people constituted about 50 million and the rest of Bengalis (Mohsin' 1997). The twelve ethnic groups of indigenous people are living in CHTs and they belong to different religions viz. Hinduism, Buddhism, Christianity, and Animism (Lewin, 1869; Shafer, 1955; Maloney, 1984). Moreover, they have their own languages and as a result the indigenous people are divided into different ethno-linguistic groups but they can speak and understand Bangla. The process of alienation and identity crisis of the indigenous people is rooted in political policies adopted by the government in different regimes. The constitutional as well a as political measures were taken in the name of Bengali or Bangladeshi nationalism eroded the civil rights of the indigenous people.

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The conflict in the constitution as well as political measures was taken in the name of Bengali or Bangladeshi nationalism eroded the civil rights of the indigenous people. The conflict in the Chittagong hill Tracts began when the political representatives of the indigenous peoples protested against the government policy of recognizing only the Bengali culture and language and designating all citizens of Bangladesh as Bengalis or Bangladeshi (Rashiduzzaman, 1998). On the other hand, economic and political policies violated their traditional rights. It is believed that the Government of Bangladesh wanted to turn the CHTs into Bengali dominated region. Consequently, the indigenous people thought that they will be minority and they will be deprived from their traditional rights especially on their community property. There are 12 ethnic communities in CTHs. The Bengali people treat them as ` Pahari'. On the other hand, the indigenous people also categories the Bengali people living in CHTs in three ways, i.e. 'adi-Bengali', `settler 'and `non-settler Bengali'. Most of the research conducted in CHTs highlighting the displacement of indigenous people and increasing percentage of Bengali settlers which affects human rights (Dewan, 1990). The main focus of this paper is to examine to what extend the Peace Accord contributed to conflict resolution in order to improve the quality of life in establishing the rights of the indigenous people in 'holistic perspective' to make harmonious relationship between the indigenous people and the Bengali settlers.

Conceptual Framework

The theoretical issues are confined to this research paper in Peace Accord, its causes and consequences. The Peace Accord of CHTs is an agreement between the National Committee on CHTs Affairs formed by the Government of the People's Republic of Bangladesh and the Parbattya Chattragram Jana Shanghiti Samiti considering CHTs as Tribal Population Region and this agreement acts for its protection and over all development. The causes and consequences of Peace Accord are conceptualized here in relation to displacement of indigenous people and their identity crisis, alienation process from land, violation of ownership in land rights, militarization, violation of religious rights and the process of detribalization, inter-community violence and absent of constitutional safeguard and its consequences are the result of Peace Accord in CHTs and its after math.

Research Methodology

This paper is based on both primary and secondary data. The primary data was collected by the author himself in December, 2014 using the methods of Focus Group Discussion (FGD) and use of key informants. The FGD method was applied to collect information in holistic perspective from a group of people on this specific issue of CHTs problems. The key informants were involved to collect data from the cross-section of people who were directly involved in CHTs issues. On the other hand, secondary information was collected through reviewing relevant literatures such as books, published articles in journals and proceedings; dissertations, unpublished papers and reports. The emphasis was given on qualitative analysis, but some quantitative data was used to supplement the qualitative analysis.

Demographic Change of CHTs

The CHTs was under colonial regime when British administration enacted the CHTs Regulation in early 1900s declaring the CHTs to be a 'special tribal dominated area' and restricting permanent settlement and acquisition of land by outsiders (Cowan, 1923). The Act 1935 of government of India also declared that the CHTs as totally excluded area and restricted Bengali settlement from outside of the CHTs. On the other hand, the Pakistani Government introduced new law in 1964 avoiding the previous laws for opening the CHTs region for settlement of outsiders which encouraged Bengalis to enter into the CHTs to migrate for the interest of resettlement and business. After the independence of Bangladesh in 1971, the CHTs scenario dramatically changed due to the initiating of resettlement of Bengalis in CHTs by the government. This resettlement project was the important factor in demographic change in CHTs. A table is given below to the clear idea regarding the trend of demographic change in the CHTs.

Table-1: Trend of Demographic Change in Chittagong Hill Tracks

Year	Indigenous People	Percentage	Bengali People	Percentage
1872	61,957	98	1,097	2
1901	1,16,000	93	8,762	7
1951	2,61,538	91	26,150	9
1981	4,41,776	59	3,04,873	41
1991	5,01,776	51	4,73,301	49
2011	8,45,541	53	7,52,690	47

Source: Bangladesh District Gazetteer (1975); Population Census of Bangladesh (1974, 1981, 1991, 2001, 2011)

It is found in the table-1 that the percentage of resettlement of Bengalis raised from 2 percent to 47 percent from 1872 to 2011. Bengali resettlement was started in Pakistan regime with the change of resettlement rules in CHTs. Similarly, the government of Bangladesh has encouraged Bengalis for resettlement in CHTs keeping in view to make it Bengali dominated region. In 1980s, the government started settling Bengalis in the region, causing the eviction of many atives and a significant alteration of demographic structure. Having constituted only 11.6 percent of the regional population in 1974, the number of Bengalis grew by 1991 to constitute 48.5 percent of the regional population. The declining trend of indigenous people in terms ration is due to Bengali resettlement policy taken by the government.

Chittagong Hill Tracks Conflict

Conflict between the indigenous people and the government backed Bengali settlers gradually become acute and as a result Mr. Manabendra Narayan Larma and others founded the Parbatya Chhatagram Jana Shanghatti Samiti (PCJSS) as a united political organization of all native peoples and tribes in 1973. The armed wing of the PCJSS, the Shanti Bahini, was organized to resist government policies (Sing, 2003). The Shanti Bahini insurgents hide in the neighboring Indian state of Tripura, where they trained and equipped themselves. In 1977, they launched their first attack on a Bangladesh Army convoy (Kader, 2012). The Shanti Bahini divided its area of operations into zones, and raised forces from the native people, who were formally trained. The Shanti Bahini attacked Bengali police and soldiers, government offices and personnel, and the Bengali settlers in the region. The group also attacked any native believed to be opposing it and supporting the government policies. During the insurgency, the Shanti Bahini, the Bangladeshi army, police and gangs of Bengali settlers were accused of perpetrating abuse of human rights and ethnic cleansing (Shelly, 1992). The international donors began to exert pressure on the government to reach political settlement. The conflict was not only confined in between the indigenous people and Bengali settlers rather it expanded in different interest groups. Consequently, inter-group and intra-group conflicts are identified in different perspectives in CHTs which stimulated in the mind set of the concerned state authorities to establish peace in this region to improve the quality of life and well being.

Causes of Peace Accord

The conflict of CHTs originated during the Pakistani regime when the then government opened the CHTs for resettlement of outsiders introducing new law in 1964. Similarly, the government of Bangladesh started to create scope for resettlement of Bengalis and control the indigenous people through cultural assimilation with the Bengalis in different perspectives. Dissatisfaction and mistrust was developed between the indigenous people and the government of Bangladesh in connection with different causes which are given bellow:

Displacement by Constructing of Kaptai Dam

Alienation from land rights was started with the construction of Kaptai Hydro-electric Dam in 1957 to 1963, during Pakistani period. The dam affected at least 54,000 acres of settled cultivable land farmed by the indigenous people (Nasreen, 2002). The Kaptai Hydro-electric plant project displaced thousands of the indigenous people without any compensation and as a result they become not only landlessness but also they become the victims of pauperization

(Jenneke, 1997). It was a pauperization process for the indigenous people to make them poor. It affects the mindset of the indigenous people that they are uprooted and depended people upon Bengalis through this displacement policy to make them landlessness.

Identity Issue of Indigenous People: After the independence of Bangladesh in 1971, the indigenous people wanted to get autonomy to maintain their ethnic identity. The then Prime Minister of Bangladesh, the father of the nation, Sheikh Mujibar Rahman, rejected the demand of the indigenous people and advised them to be Bengali in avoiding their ethnic identity (Al-Ahsan and Chakma, 1989). The refusal of constitutional recognition of the indigenous people created social, political, economic and cultural chaos in the CHTs. A section of indigenous people started strong resistance by forming the political party PCJSS, with its armed wing Shanti Bahini (peace force). The main identity issue of the indigenous people was the self recognition as adibashi, the son of the soil.

Alienation from Land: The British Administration enacted the Chittagong Hill Tracks Regulation in 1900, CHTs to be a 'special tribal dominated area' restricting the permanent settlement and acquisition of land by outsider (Saha, 2015). This provision of special status of the CHT was further established by the Act 1935 of the government of India. This was given formal safeguard to the indigenous people restricting the settlement of Bengalis. The then Pakistan Government introduced new law in 1964, abolished the special status of the CHTs by opening the region for outsiders. Consequently, Bengali people started to migrate to CHTs in different perspectives. After the independence of Bangladesh, the government policy of resettlement of landless Bengalis to the CHTs keeping in view to achieve a demographic balance between the indigenous people and Bengalis which was started to realize the indigenous people that they will be minority soon.

Violation of Ownership in Land Management

The land management of the indigenous people was based on customary management system without legal documents on their lands. The indigenous people cannot claim their ownership rights with government authorities. Under the circumstances, they become the victims of their land ownership. The manipulation of land documents by the Bengali settlers with the close cooperation of government officials has extensively affected the customary rights of the indigenous people. The newly Bengali settlers have created false documents on land of the indigenous people with the help of the government officers.

Process of Militarization

During the insurgency period, the CHTs were under military administration. The entire CHTs area was divided into three zones: white, green and red by the military. The white zones considered neutral, covered the area of 3 km. adjacent to army headquarters and were populated by indigenous people and Bengali settlers. The Bengali settlement areas were identified as green zones. The areas populated by indigenous people alone constituted the red zones. The massive violation of human rights were committed by the military in red zones which includes forced religious conversion, religious persecution, force marriage, force eviction, arrests, tortures and kidnapping (Mohsin, 2003; Saha, 2015). It is believed the indigenous people that militarization was strategy to make the indigenous people minority in the CHTs. In addition, rape was used as a counter insurgency mechanism. It has been found that in mid 1990s about 94 percent indigenous women were raped by security personnel (CHT Commission, 1997). More than 40 percent rape victims were under 18 years of age that is teen aged girls. Many cases were unreported due to pressure from different corners (ibid).

Inter-Community Violence

Inter-community violence is caused by ethno-centrism and mistrust between the indigenous people and Bengali settlers. There have been several incidences between two communities ranging from cases of land grapping to rape. Fighting for land ownership is a common phenomenon between the indigenous people and Bengali settlers. Many people were killed because of inter-community violence in the CHTs. Violence also took place due to attack of religious festivals and destroyed the temples of the indigenous people by the Bengali settlers (Husain, 2000). There are many hidden cases about the rape of indigenous young girls and killing after rape to create panic among the indigenous people for force migration under the shade of military administration.

Process of Detribalization

Detribalization means to turn the indigenous people into Bengali. In other ward it can be said it was a process of Bengalization. The process was started in mid 1964s during the Pakistani regime. On the other hand, just after the liberation of Bangladesh this process was continued in different perspectives of different regimes until Peace Accord was declared in 1997. Indigenous people have their own culture which includes their way of life viz. dress, language, religion, customs, beliefs, value system which are different from the Bengalis. In a nut shell the life and society of the indigenous people is different compared to the Bengali settlers.

The forced religious conversion was considered one of the processes of detribalization. Indigenous women, after being converted were married with the Muslims youths and security forces (Mohsin, 3003). It has been reported that many temples were destroyed and religious festivals of the indigenous people were vandalized. I has been found that Al-Rabita, a Saudi government backed NGO was involved in Islamization process through religious conversion with the support of Bengali settlers and military administration by building mosques and madrashas (ibid). The process of detribalization caused the unrest among the indigenous people because of their existence and cultural identity.

Absence of Constitutional Safeguard

Constitutional guarantee to recognize the cultural distinctiveness of the indigenous people and their rights and privileges was a long-standing demand of the PCJSS. Before the constitution of Bangladesh had been framed, a delegation of indigenous people led by Mr. Manbendra Narayan Larma met with Father of the Nation, Banga-Bandhu Shaik Mujibur Rahman to demand a constitutional guarantee of the indigenous people's special rights and status. It was the idea of ethnic people that once their demands constitutionally guaranteed and these cannot be changed by any regime without amendment to the constitution (Roy, 1992). The Peace Accord indeed is the output of that demand of the indigenous people to establish their rights.

Initiatives in Conflict-Resolution

Several attempts were taken in different political regimes for conflict-resolution in CHTs. The then-President of Bangladesh Ziaur Rahman created a Chittagong Hill Tracts Development Board under an army general in order to address the socio-economic needs of the region, but the entity proved unpopular and became a source of antagonism and mistrust amongst the native people against the government. The government failed to address the long-standing issue of the displacement of people of 100,000 caused by the construction of the Kaptai Dam in 1962 (Ali, 1993). In 1980s, the government started settling Bengalis in the region, causing the eviction of many natives and a significant alteration of demographic change. In 1989, the then-president Hossain Mohammad Ershad passed the District Council Act created three ties of local government councils to devolve powers and responsibilities to the representatives of the native peoples, but the councils were rejected and opposed by the PCJSS.

Peace negotiations were initiated after the restoration of democracy of Bangladesh in 1991, but little progress was made with the government of Prime Minister Begum Khaleda Zia (Mazumder, 2012). Fresh round of talks began in 1996 with the newly elected Prime Minister Shaik Hasina. The peace accord was finalized and formally signed on December 2, 1997 under the framework of the constitution of Bangladesh and fullest and firm confidence in the sovereignty and integrity of Bangladesh, the National Committee on CHT Affairs on behave of the government of the People's Republic of Bangladesh and the Parbattya Chattragram Jana Sanghitti Samiti on behave of the inhabitants of the CHTs keeping in view to elevate political, social, cultural, educational and economic rights along with the expedite socio-economic development process for all inhabitants in CHTs.

The Peace Accord of 1997

The Peace Accord agreement recognized the distinct ethnicity and special status of the indigenous people of the Chittagong Hill Tracts, and established a Regional Council consisting of the local government councils of the three districts of the Hill Tracts. The council was to be composed by men and women from different ethnic groups; the delegates elected by the district councils of the Hill Tracts for a five-year term, the council authority maintains law and order, social justice and tribal laws, oversee general administration, coordinate disaster relief and management, issue licenses for heavy industries and oversee other development projects. The central government required to consult the regional councils over all issues concerning the Hill Tracts. The agreement also provided for the setting a central Ministry of Tribal Affairs headed by a person from indigenous people to administer the affairs concerning the Hill Tracts. The agreement also laid out plans for the return of land to displaced natives and an elaborate land survey in the Hill Tracts. The main components of agreement are divided into four parts.

Part - A: General

The accord has recognized the Chittagong Hill Tracts as a region populated by tribal, the need for preserving the particular characteristics of the region and the need for its development. In order to monitor the process of implementation of the agreement, a three member Committee with a convener, to be nominated by the Prime Minister, is formed; the agreement comes into immediate effect.

Part - B: Hill District Council

The Hill District Council is formed. The tenure of the Council is five years instead of three;

Land and land administration, local police, tribal law and social justice, youth welfare, environment protection and development, local tourism, improvement trust and other local administrative bodies, except municipalities and Union Parishads, license for local trade and commerce, irrigation from different rivers and canals, except Kaptai lake, jhum cultivation and money lending business responsibility was given to the hill district council.

Part - C: The Chittagong Hill Tracts Regional Council

The Chairman of the Regional Council is elected indirectly by the elected members of Hill District Council amongst the tribal. His status is like a State Minister of the government. The Council is constituted with twenty-five members. There are one elected chairman, twelve tribal (male), two tribal (female), six Bengali male and one Bengali female member. The three Chairmen of the Hill District Councils are ex-officio members with voting rights. The members of the Council shall is to elected by the elected members of the three Hill District Councils. The term of the Council is five years. There is a Chief Executive Officer with the rank of a Joint Secretary to the government in the Council. The Council co-ordinates the development activities undertaken by the three Hill District Councils and oversees general administration including law and order. It grants license for NGO activities and setting up of heavy industries. While formulating law concerning Chittagong Hill Tracts, the government makes such laws in consultation with or as per advice of Council. In case of amendment of any law, as necessitated, the Council is competent enough to apply or submit recommendations to the government. Army can be deployed in any area of CHT in case of deterioration of law and order, or in case of natural disaster and for any other purpose like elsewhere in the country under the civilian administrations as per rules. The Regional Council would be able to make a request to the proper authorities in such eventualities.

Part -D: Rehabilitation, General Amnesty and Other Matters

The repatriation and rehabilitation of the tribal refugees continue in accordance with the agreement between the government and the tribal refugee leaders. The internally displaced persons of the three hill districts need to be identified and rehabilitated through a Task Force. As to the rehabilitation of the returning members of Parbattya Chattagram Jana Sanghati Samity, a sum of Taka 50 thousand is given per family at a time. A five member Land Commission with a Retired Justice as its head shall be constituted to settle disputes regarding lands and premises. PCJSS shall within 45 days of the signing of this agreement submit to the government lists of its members including armed ones and particulars of arms and ammunitions in its possession and within its control. The PCJSS would also surrender arms. After the return of the members of Jana Sanghitti Samity to normal life, all the temporary camps of the army, the Ansars and the Village Defense Force, excepting permanent army cantonments and establishments need to be withdrawn.

Consequences of Peace Accord

After the treaty was signed in 1997, the PCJSS emerged as a mainstream political party. The Shanti Bahini (peace force) insurgents formally laid down their arms and received monetary compensation. More than 50,000 displaced indigenous people were able to return to their homes. The treaty received a mixed response in Bangladesh. While praised by many who sought an end to violence and to get peace and development, the accord was seen by others as compromising the territorial integrity of Bangladesh. The treaty was also criticized due to the secrecy surrounding the negotiations and allegations by the then-opposition party, the BNP, which claimed that the demands of the Bengali settlers were not accommodated in the agreement and that far too many concessions had been made. However, the BNP promised to implement the accord after its election victory in 2001.

Many provisions of the Chittagong Hill Tracts Peace Accord could empower the indigenous people living in hills. But 19 years into the signing of the treaty, many of those provisions, including giving them the land rights and making functional the hill district councils, have yet to be implemented. Violent clashes between indigenous people and Bengali settlers centering land rights have become a regular feature (Rafi et al. 2001). As per the agreement, some 683 members of PCJSS got job in the police. The government is providing monthly ration to 1,966 families of PCJSS. It has been reported that 21 women were raped, three of whom were killed afterwards, and eight others were physically tortured in the last three years alone. The government, however, has not taken any action against the perpetrators (Manchanda, 2001). The International CHT commission (1997) reported that culture of impunity prevails in the three hill districts, where crimes like killing and violence against women including rape remain unaddressed.

The slow implementation of the accord is also causing social instability in the region, as the indigenous people continue to fight among themselves over establishing supremacy. Since December 1997, about 50 leaders and activists of PCJSS and UPDF were killed in clashes and more than 100 were kidnapped (Tebtebba Foundation, 2000). Withdrawal of temporary army camps from the hills, formation of hill police and civil administration also remain unimplemented. This is creating a feeling of mistrust, fear and insecurity among the indigenous people. Moreover, the indigenous people are struggling for constitutional recognition. It started in 2008, when the foreign ministry and CHT affairs ministry sent letters to government agencies and also to United Nations offices not to call them 'indigenous'. The International Labor Organization (ILO) convention ensures special protection and other rights of indigenous people across the world but the indigenous people of CHTs are deprived from these facilities because of constitutional recognition was not given.

The consequences of Peace Accord of CHTs are found frustration, resentment, anger, helplessness and entrapment among the indigenous people in different perspectives. The indigenous people believed that the Government of Bangladesh is not sincere about the implementation of Peace Accord. Land-based violation between the indigenous people Bengali settlers affects the land rights of the indigenous people and it become complicated of introducing new mechanism of land grabbing. It involved violation of customary laws, manipulation of land documents by the Bengali settlers with the help of government officials and the military administration. These biased administrative policies of the government have affected the everyday life and society of the indigenous people in CHTs.

Concluding Remarks

The real connotation of Peace Accord was to establish a harmonious relationship between the indigenous people and the Bengali settlers which is far away from meeting the legitimate demands of the indigenous people, who had been struggling for their ethnic identity, land rights and anti-militarization. It is instinct in the mind set of the indigenous people that the Peace Accord was a trump card to displace indigenous people and replace the Bengalis to make CHTs Bengali dominated region as a result dissatisfaction, anger, mistrust and frustration were the main impediments to implement Peace Accord. Under the circumstances, the people of CHTs need to be motivated to make them conscious in cultural relativism which argues that every culture in terms of customs, beliefs and value system deserve equal respect and honor in avoiding the ethno-centrism is the tendency to view one's own culture as superior and to apply one's cultural values in judging the behavior and beliefs of people raised in other cultures (Kottak, 2004). The cultural -relativism indicates to respect every culture in terms of beliefs, customs and values system irrespective of religiosity and ethnic identity in avoiding the ethno-centrism which means stereo-type beliefs of a particular culture contribute to establish inter-community solidarity to make harmonious relationship among the people of CHTs. On the other hand, the government should not impose top-down approach to solve the problems of CHTs, rather the government needs to apply bottom up approach using participatory thought process involving the representative of different ethnic and religious groups along with civil society who may take initiative as stake-holders for implementation of Peace Accord. One of the main impediments of Peace Accord is the individual group interest and stereotype orthodox beliefs that need to be modified to develop the compromising attitude emphasizing the sense of belongingness between the indigenous people and Bengali settlers in high lighting the common interest so that everybody can lead a peaceful life in CHTs.

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Teacher Evaluation: A Critical Review of Methodological Issues.

Farzana Alam*

Keywords: *Teacher. Evaluation. Critical Review. Methodological issues.*

Abstract: *This paper focuses on a wide range of methodological issues relating to teacher evaluation, which provides critical underpinnings to the effectiveness of educational programmes of any academic institutions. Besides identifying the important place of teacher evaluation, this paper examines the conceptual framework, classification and models of teacher evaluation. On the basis of the critical discussion of the various relevant issues of teacher evaluation, a more pragmatic model for action research on teacher evaluation for European University of Bangladesh has been developed and presented in this paper*

Introduction

Teaching has been costing huge amount of resources to modern educational institutions both in human and money terms. The top management of many educational institutions are often faced with the questions: Is the money allocated to teaching well-spent? Should new cost-reduction scheme start with cutting education budget? What tangible and/or intangible benefits does the organization get from spending so many man-days and so much money for imparting education to its students? Such questions lead to evaluate or measure the worth of teaching/educational programmes. This issue has been attracting the interest of practitioners (40, 6, 43), personnel psychologists (8, 11), economists (3, 27, 53) and academics (13, 14, 15, 16, 19, 22, 23, 27, 34, 45). But still there remains considerable doubt and frustration both in the minds of top decision makers as well as of the academics about the accuracy, credibility (objectivity) and viability of the methods and criteria of the evaluation (24, 25, 26, 34, 49). Whatever information available is scattered over a large variety of areas/subjects. To date little effort has been made to pool and assimilate some (if not all) of this information and present it in a systematic order. This paper aims at meeting this need. The major issues covered by this article are:

I. Place of Teacher Evaluation in the System of Education,
II. Concept or Teacher Evaluation,
III. Type of Teacher Evaluation,
IV. Models of Teacher Evaluation,
V. Conclusions.

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SECTION-I

PLACE OF TEACHER EVALUATION IN THE SYSTEM OF EDUCATION

Teaching is a set of inter-related activities that are deliberately directed towards the improvement of a person's motivation and growth. Teaching aims at opening out the world to the learners and then they will establish their individual aims to achieve those with the resources and support of their respective educational institutions and teachers. The role of the teachers centres around inspiring the students to free discovery and personal development. In keeping with the objectives, educational curricula are designed for different subjects and the teachers are expected to conduct their learning sessions so that the students are inspired to study and attain pre-determined level based on various types of examinations. Next comes the question of evaluating the teaching or examining the effectiveness of teaching in achieving the objectives that were set during the curriculum designing. Thus evaluation is not an "isolated effort but an important phase of a process. (21). In other words, it is a sub-system of the total system known as Education System. (49).

In explaining the system, the authors differ in their approaches, contents and conceptual frameworks. Let us enumerate the prominent ones:

1. Simple Model of the Teaching Process: According to this model improvement upon the learning of the students (independent variables) depends upon the effectiveness of teaching (intervening variables). (33).

2. Spiral Model of Teaching Process: This model permits visualizing a teaching programme as a whole and also each event and series of events that make up the programme. It encompasses all the three stages, namely, pre-teaching, teaching and post-teaching. According to this model as the participants pass through these three stages improvement takes place upon their knowledge and skills. The spiral model depicts teaching as a continuous system, (33).

3. A System Model of Teaching and Education: This is a more widely accepted model. It states that training is a continuous process composed of three major phases: development (curriculum designing) phase, planning phase, and implementation phase and an evaluation phase. (20) (See Figure 1).

A close look at these models reveals that the first model (that is, Simple Model of Teaching is a static one and depicts teaching as a discontinued single shot. But the Spiral as well as the General Systems Model are, in essence, the same thing and differ only in words. The pre-teaching

teaching and post-teaching of the Spiral Model correspond to the development, implementation and evaluation phase of the general systems model. Secondly, these models reveal the place of evaluation in the overall teaching system. Although evaluation is a separate phase, it is closely inter-related with the other two phases. In fact, the objectives established during the assessment phase provide the basic criteria on the basis of which the evaluation design is developed. And if any deviation is identified during the evaluation phase it is referred to the development phase and through the development phase to the implementation phase for corrective action. Thus evaluation provides continuous closed loop feedback which can be used to redesign the curricula, thereby creating input for the next stage of development. (12).

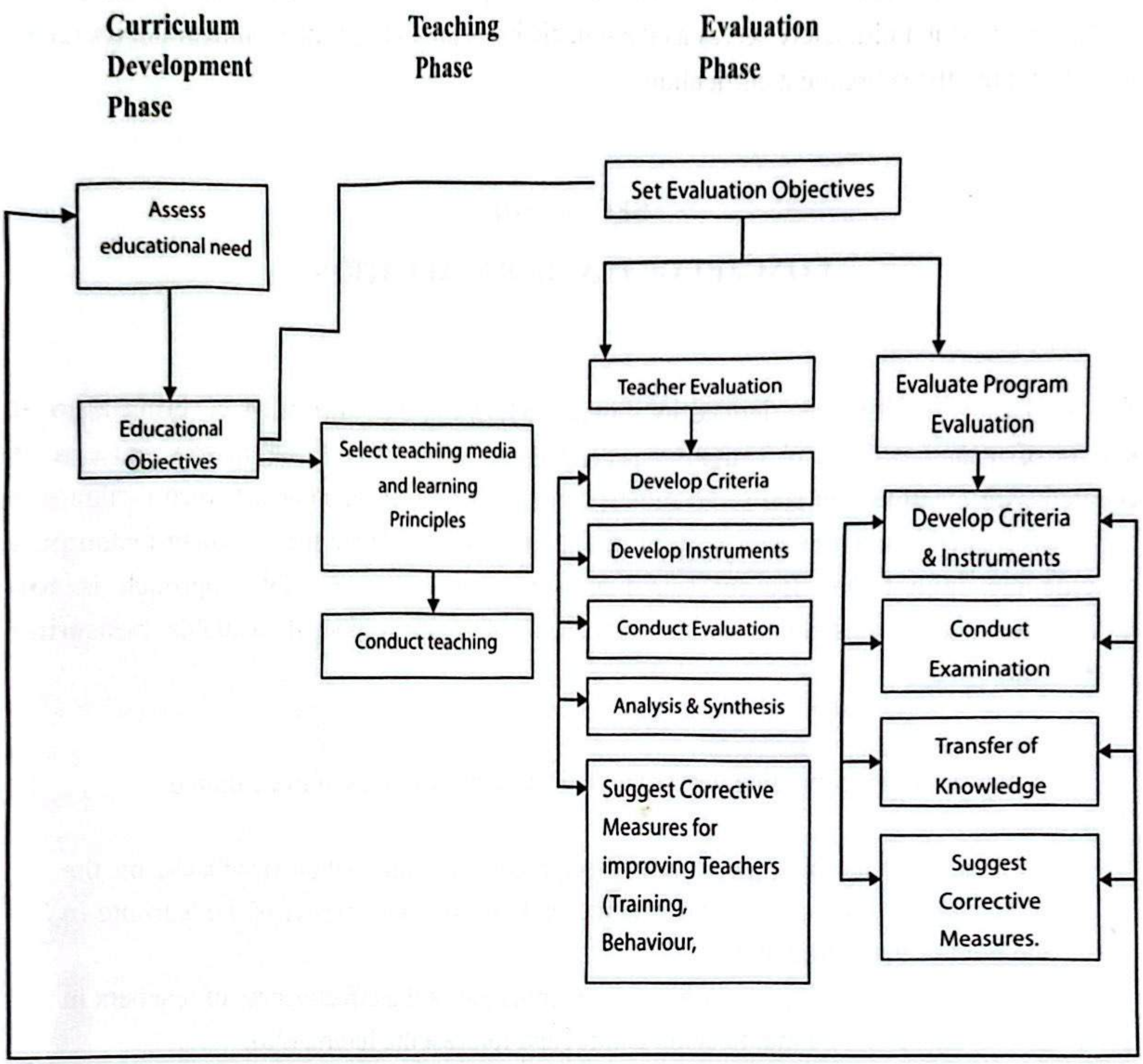

Figure 1 : A System Model of Teacher Evaluation, taken from the Article by Dr. M. A. Khan, published in the Journal "Management: Otago University" Journal, Dunedin, New Zeland, 1984.

At this stage it is pertinent to highlight some of the important points indicating the importance of the evaluation in the teaching system. First, evaluation helps determine whether the time, energy and money in designing and implementing programmes of education and development are producing results sufficient to justify the investment. (39). Second, evaluation provides teachers 'feedback' about students, logistics and thereby facilitate learning process during the programme; Third, evaluation provides students' 'feedback' about the effectiveness of teacher's efforts, teaching methods, communication, and other logistics and thereby facilitate the learning process during the programme. Fourth, it aids the educational institutions visualize the real magnitude of change in the educational goals (such as transfer of knowledge) achieved by the improved performance of the students in different examinations; Finally, it provides necessary information regarding the efficacy of the different components of teaching efforts in achieving its objectives which ultimately serves as the reliable basis for appropriate modification, revision or re-designing the subsequent curriculum.

SECTION-II

CONCEPT OF TEACHER EVALUATION

Teacher Evaluation has been defined by different authors in their own ways covering a great variety of meanings that had 'caused considerable confusion'. (41). In the narrow sense it is equated with measurement and some authors claimed that the 'distinctions between evaluation and measurement are not always sharp or meaningful' (45) and 'good measurement techniques provide the solid foundation for sound measurement'. (48). But this approach is too mechanistic and is constrained 'owing to the lack of sophistication of available measuring instruments'. (41).

A number of authors came forward with their own definitions of evaluation of Teaching.

1. Evaluation of teaching means any attempt to obtain information (feedback) on the effectiveness of educational programme, and to assess the transfer of the learning in the light of that information.
2. Evaluation of teaching is an objective examination of the effectiveness of teachers in delivering learning input to better control and forecast the future. (28).

On analysis of these, a number of important characteristics of evaluation of teaching emerge. There are:

1. Evaluation is a planned process of collecting and processing information from the students and other related sources and presenting them.
2. It involves an objective examination, that is, it sets out tangible goals and finds out deviation (if any) of the pre-set goals from the results of teaching.
3. It involves both internal validity (that is, to what extent does the in-class learning occur as a result of teaching) and external validity (that is, to what degree does this teaching effort has succeeded in terms of effective presentation, materials organization, counseling and so on.
4. It does not only analyse the effects of teaching but also suggests future course of action - to modify, re-design or to stop the programme.
5. Evaluation works as quality control measure.

SECTION-III

TYPES OF EVALUATION

Evaluation of Teaching has been looked upon so differently by different authors that there emerged several typologies. A brief review of the major classifications will be quite helpful to have an understanding of the evaluation literature in the field of educational management.

1. <u>Classification According to Time</u>

Evaluation has been classified into Formative and Summative in accordance with the time it takes place. Summative evaluation implies post-mortem assessment of the effects of teaching on the performance of the students as well as on the results of the examination. Since it is post-mortem, it analyses the past activities involved in the teaching programme with a view to providing the management with sufficient information to decide whether to replicate similar programmes in future or not, whether the teaching has produced the intended results or not. (1) Formative evaluation, on the other hand, is carried out throughout the educational programme in order to ascertain the effectiveness of different aspects of teaching so that necessary revisions or modifications can be made to the on-going programme. Thus the formative evaluation allows the teachers to revise any aspect of the educational system until it meets the criteria. (5) Formative evaluation is more relevant to the teachers (or Evaluation department) while the summative evaluation is to the management of the educational institutions.

2. **Classification According to Type**

Teacher Evaluation has been classified into internal and external by some authors. (12, 35, 46). Internal evaluation has been used to mean the assessment of teachers by the application of those criteria which are directly linked to the performance of the teaching situation, such as attitude scales, written or objective achievement tests and so on. (12, 39). External evaluation, on the other hand, implies the assessment of teaching by means of the results of the students.

3. **Classification According to Level**

Another interesting attempt was made by some authors to classify the Teacher evaluation by some clearly identifiable levels; all of which taken together constitutes the overall framework or model. In order to have a total view of the different levels used by different authors, we may look at **Figure. 2.**

	Kirkpatrick (26)	Warr, Bird and Rackham (43)	Hamblin (20)
Level 1	Reactions	Reactions	Reactions
Level 2	Learning	Immediate	Learning
Level 3	Job behavior	Intermediate	Job behavior
Level 4	Results	Ultimate	Organization
Level 5			Ultimate

Figure 2: Levels of evaluation: a comparison of terminologies. From "Evaluation and Control of Training", by A. C. Hamblin. Copyright 1974 McGraw-Hill Book Company.

In interpreting the level 1, i.e. 'reactions', all the authors hold identical views. At this level an attempt is made to measure the feelings of the students about the subject taught, its methods, contents, effectiveness of presentation, administrative support, its products and so on. (31).

At level 2, i.e. 'Learning', Kirkpatrick and Hamblin want to measure the extent of knowledge, on theories & concepts, learnt, the degree of attitudinal changes occurred and so on. Although Warr, Bird and Rackham have used the tern "Immediate outcomes" instead of

"Learning, they also meant "the changes in the students' knowledge, on theories & concepts measured by appropriate tests". (26).

The level 3, i.e. "Job behavior" has been earmarked by Kirkpatrick and Hamblin for the measurement of the extent of improvement (change) on the job behaviour of the students once they are employed. Warr, Bird and Rackham termed it "Intermediate Outcomes" by meaning the same thing as Kirkpatrick and Hamblin.

At level 4, although all the three authorities differ in their terminologies, but they opine to measure almost the same thing, i.e., the extent of improvement upon the organizational goals (such as, contribution to higher education, improved productivity, better quality, lower costs, reduced accidents, improved morale, lower turnover, more profit, better service and so on) as a result of training.

SECTION-IV
MODELS OF EVALUATION OF TEACHING

Many an author discusses teaching evaluation as one-shot activity' viewing it as an isolated phenomenon. But in fact evaluation of teaching is an integral part of the education system (involving such elements as research, analysis, development, delivery, operations and evaluation) which again is a sub-system of the larger, total system, i.e. organization system. (42,43,49). Therefore, an effective evaluation necessitates 'a coherent and consistent conceptual framework' models are available to us which have been developed and tested by some authors. (5, 6, 10, 18, 22, 47). Let us look at some of the remarkable ones.

1. Brown-Somerville Control System Model

According to this system evaluation of teaching is a process which consists of four steps, steps, namely,

(i) Establishment of performance standards;
(ii) Actual performance measurement;
(iii) Comparison of actual performance with establishment standards, and
(iv) Evaluation of performance and determination of corrective action required.

This model suggests that the application of this process yields an 'effectiveness index' that measures the success of a programme and the success of the total function. (6). This model has been explained with the help of diagram given in Figure 3.

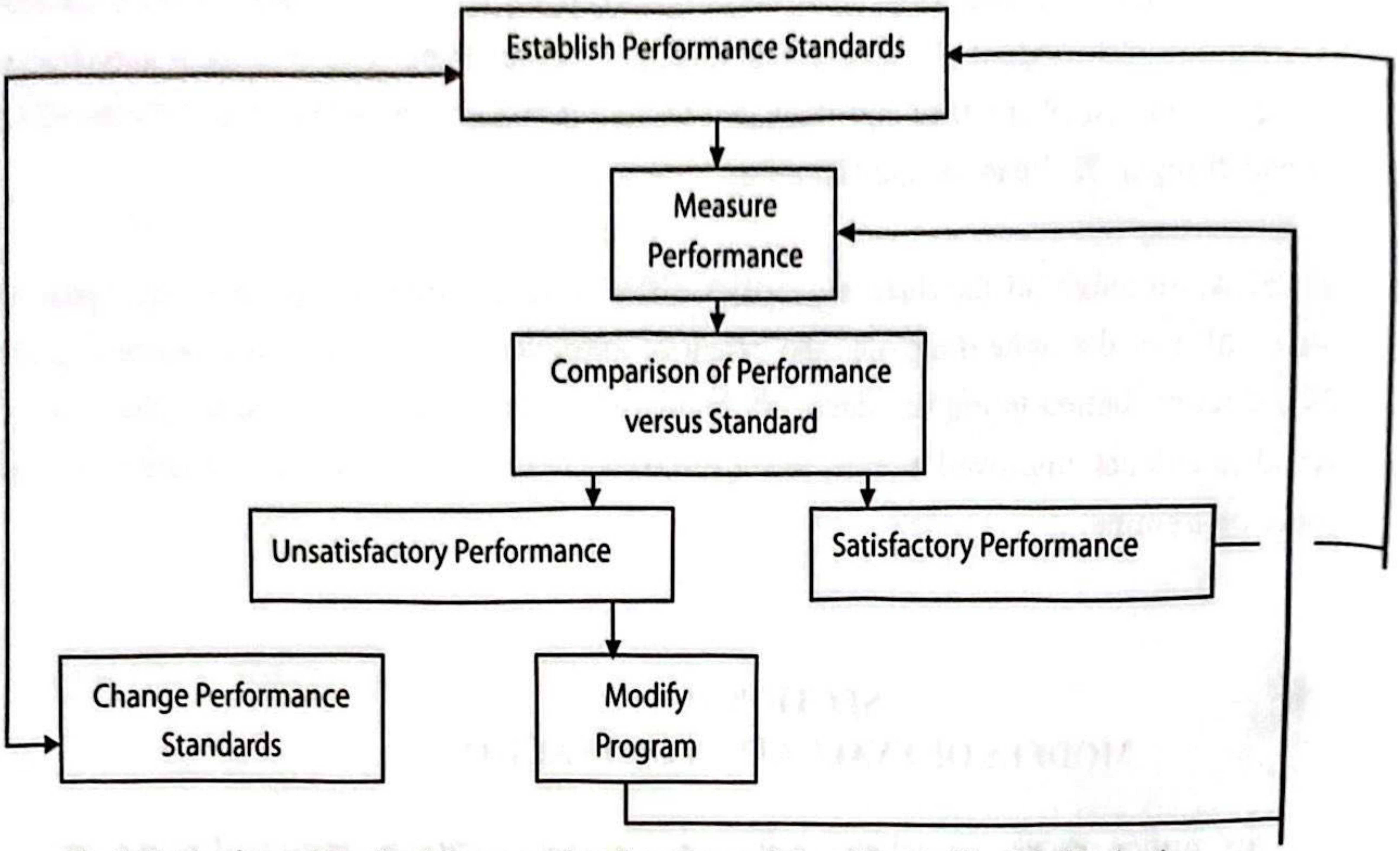

Fig. 3. Evaluation and Feedback Process, taken from Brown, R.J. and Somerville, J.D. "Evaluation of Management Development Programme ... An Innovative Approach', Personnel, AMACOM, July-August 1977.

While the Brown-Somerville model is quite effective in covering the basic operation of evaluation of Teaching, it fails to integrate the evaluation of teaching with the education system, and in the wider sense, the organization system. Secondly, this model starts with the establishment of performance standards but involves a missing link, i.e. with whose performance standards does the process start? Logically, the objectives (either organizational or individual) come first then comes the question of performance standards.

These criticisms are almost equally applicable to the Elsbree-Howe model which also describes an interesting three-phase evaluation process (Focus, Plan and Implement). (16).

2. Hamblin Model

Hamblin calls his model 'cycle of evaluation' (see Figure 4) and interprets in two ways:
'On the one hand, it can be seen as a cycle of events occurring in an organization: teaching objectives lead to actual teaching, which leads to teaching effects, which lead to more teaching objectives. On the other hand, it can be seen as a cycle of evaluation activities in which the

teacher/evaluator is engaged, in which every activity apart from the teaching activity (T) itself is a stage in the process of evaluating teaching' (22).

Thus Humble incorporated his five levels of evaluation (Reaction, Learning, Job-behaviour, Organization and Ultimate Value) in his model and assumed cause-and-effect relationship amongst them. If it is seen as a model of cycle of organizational events, then the arrows represent normal direction of causation while if it is considered a cycle of evaluation activities, they (arrows) simply represent time sequence, in which activities are carried out.

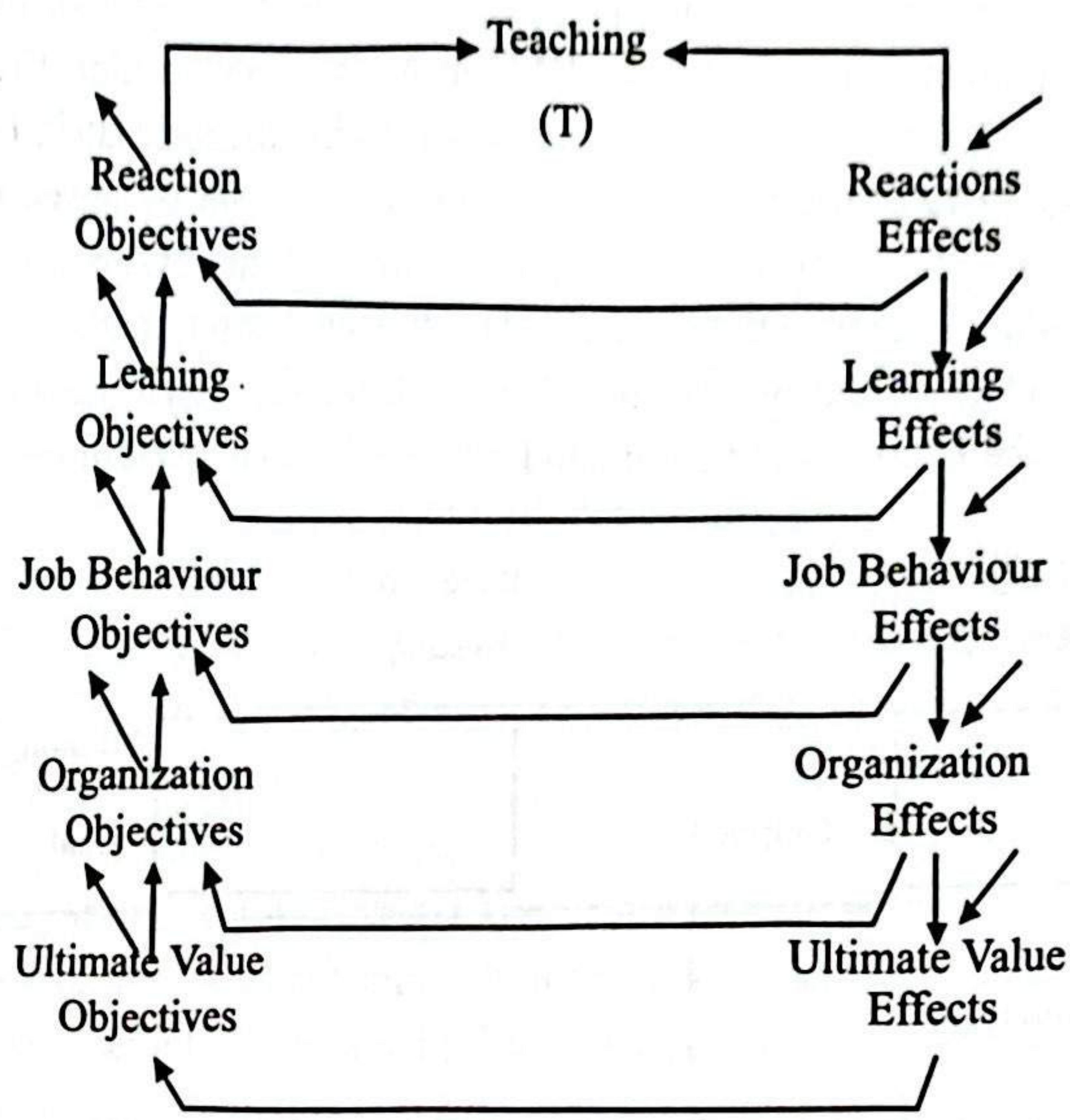

Fig. 4. The Cycle of Evaluation, taken from Hamblin, A.C. "Evaluation and Control of Training', Landon, McGraw-Hill, 1974.

Obviously, Hamblin's model is more coherent and consistent than the previous models. It has initiated the idea that teaching objectives are causally related and an evaluation model must take into consideration these objectives for comparison with actual achievement. But still there are some drawbacks in this model. Although Hamblin agreed that at each level there are some 'external factors' which influence the effects of training, he did not incorporate them in his model. The impact of external factors, if not segregated appropriately, may distort the evaluation seriously.

Note: Hamblin's model of Evaluation of Training has been applied in the case of teaching

3. Brethower - Rummler Model

Brethower and Rummler consider teaching as a sub-system of the general organization system. Teaching has been viewed by them as a processing system (2) whose inputs (1) are students and outputs (3) are graduate students. The receiving system (4) is the job or the work group. Both the processing system and the receiving system are the sub-systems of some larger system (e.g. the company, department or factory). Each receiving system has a stated goal or mission. (5). The feedback about the actual achievement of the stated goals of the receiving system (e.g. the percentage of turnover reduced) and that of processing system (e.g. degree of learning transferred to the students) are represented by point 6 and 7. This has been depicted in Figure 5. In order to implement evaluation, Brethower and Rummler devised an Evaluation Matrix (see Appendix - A) which has six columns (e.g. what we want to know, what might be measured, measurement dimension, sources of data, alternative data gathering method and evaluation criteria) and four rows (e.g. are the trainees happy with the course? Do students learn from the course? Do students use what they learn? Does the organization benefit from the newly learned performance?). Needless to say that the four rows correspond to Kirkpatrick's four levels of evaluation.

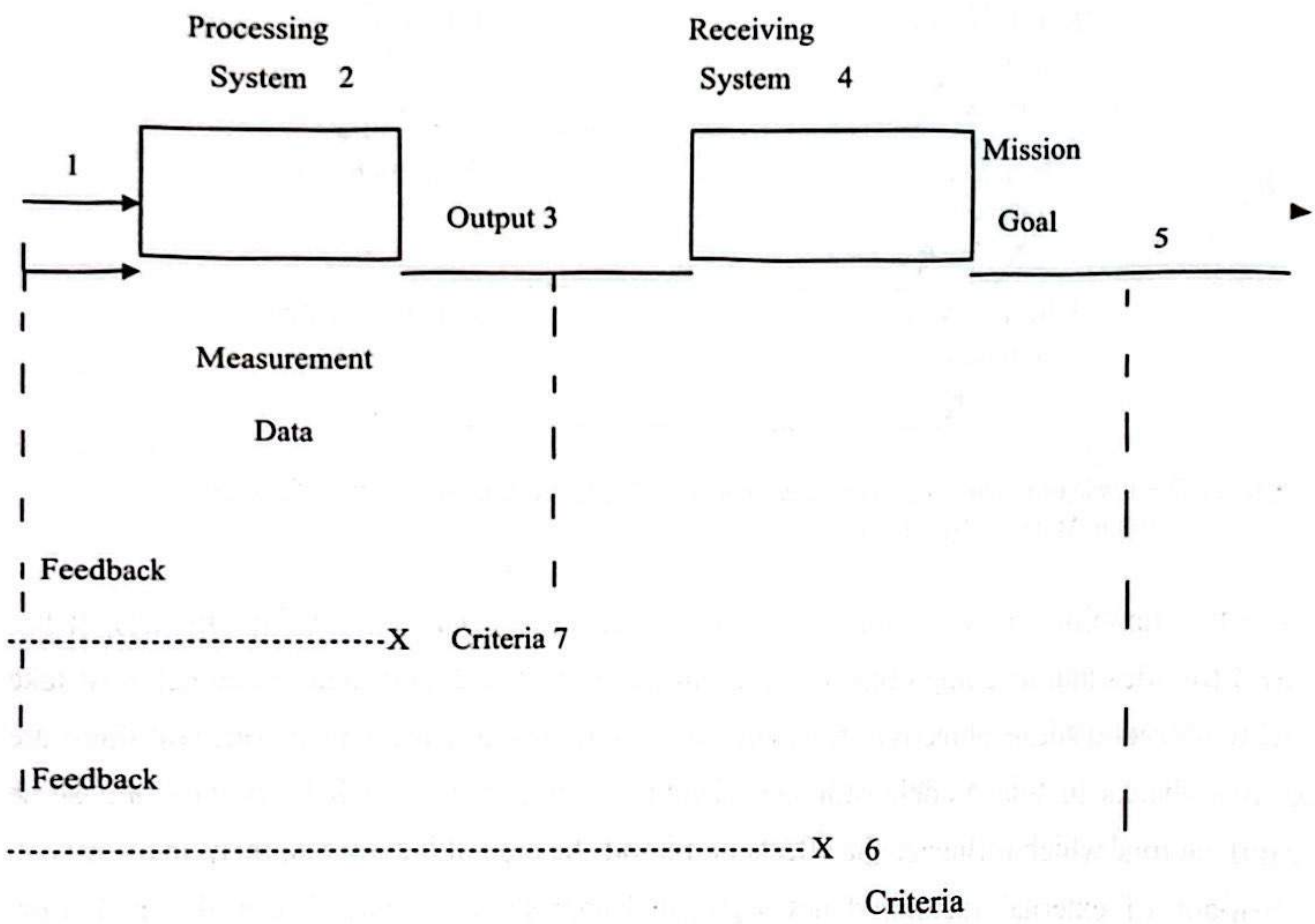

Fig. 5. A Model of General System Applied to Education, taken from Brethower, K.S. and Rummler, G.A., "Evaluating Training", Training and Development Journal, ASTD, May 1979.

This model is undoubtedly very detailed and systematic. It also has succeeded in generating considerable interest amongst the practitioners' of evaluation. The great virtue of this model is its simplicity. But this model, despite all of its virtues, suffer from some serious short-comings. First, the logic put forth by Hamblin that each of the levels of activity in the teaching system is causally related with 'other and their evaluation also should follow that order. Thus the Brethower-Rummler model is conceptually unsound and narrow. Second, the Brethower and Rummler model depicts teaching as 'one course'. But many activities occur before and after delivery of a teaching session. Faults in these operations may affect the course which ultimately cause deficiencies in the students. (42, 43).

Considering these shortcomings a new model has been proposed here, which was originally developed by L.J. Rosenberg and L.D. Posner for interpreting the project management system incorporating three distinct phases of the project, namely, design, execution and evaluation. (40). For designing the project, they suggested a model, known as, Logical Framework (Log-Frame) which has inbuilt arrangement to be used for evaluation. In fact, the Rosenberg-Posner model considers that all activities of the training system are causally related level-wise with one another and, therefore, any attempt to evaluate them should also follow that order. Here an attempt has been made to apply the log-frame for evaluation of teaching. (See Fig. 6).

The proposed Log-frame is a 4x4 matrix (i.e. it has four columns and four rows) forming 16 boxes but each of the boxes are logically integrated to form the educational project. The first column from the left is called the Narrative Summary (NS) which describes the objectives of the project broken into four distinct and separate levels, known as Goal, Purpose, Output and Input. The highest order objective is called the goal (here it is the organizational results), the project purpose (i.e. improved exam performance) is a necessary condition (but not the sufficient condition) for achieving this goal.

Again, the output of the project (i.e., learning transferred) is a necessary condition for achieving the project purpose, which is higher order objective in relation to the output. And the output is dependent upon the management of the inputs (i.e., assess needs, design curricula, develop and prepare materials, organize learning and so on). The inputs are, in fact, the activities and resources. These project objectives (i.e., goal, purpose, output and input) are thus not only in hierarchical order but also causally related like a mutually interlocked chain.

Figure 6. The Logical Framework of Educational Programme of European University of Bangladesh, Dhaka

Narrative Summary (NS)	Objectively Verifiable Indicator(OVI)	Means of Verification (MOV)	Important Assumptions (IA)
Programm Goal: The broader objective to which the project contributes: Organizational Results achieved.	**Measures of Goal Achievements:** 1) 98% of the Graduates of EUB are employed every year w.e.f. 2016. 2) Employers' complaint reduced from 5% in 2016 0.5% to 2018.	Revise and Compare relevant Reports & Records of pre- & post training. Observation Questionnaire	**Concerning Longterm Value of Programme:** 1. Organizational Climate (consisting of such indicators as country's overall economic situation, growth rate etc. are improving.
Project Purpose: Majority students of EUB are graduated.	**Conditions that will indicate purpose has been achieved i.e., End of Project Status:** 1) 95% of the students passed the exam, of whom more than 50% got above 70% marks w.e.f 2016. 2) 85% of the enrolled students are graduated w.e.f. June 2016 onward.	Observation Sample check (activity sampling) Discussion Interview Questionnaire Compare and review report & records of Exam Section.	**Affecting purpose to goal link:** 1. Tangible improvement is taking place in investment in all sectors of the country is taking place. 2. No financial/political/social crisis.
Outputs: a) Knowledge, skills and attitude of the students improved. b) Effective teaching imparted.	**Magnitude of outputs necessary to achieve the purpose.** 1) 98% students passed the examination of whom more than 50% got above 70% marks. 2) Teachers' performance evaluation states the following w.e.f 2015: - 50% of the students consider Excellent (above 75%); - 30% of the students consider Very Good (60% to 74%) - 10% of the students consider Good (45% to 59%); - 10% of the students consider hopeless (below 45%).	Pretest & Posttest. Questionnaire Survey by Evaluation Section. Attitude survey Observation Records and Reports	**Affecting Output to purpose link:** 1. Top management support. 2. Support from colleagues and sub-ordinates. 3. No social, political and student unrest.
Inputs: Activities & Resources: 1a. Assess educational needs. 1b. Develop curricula, circulate notices etc. 2. Good teachers are engaged on teaching. 3. Organize learning sessions, apply appropriate methods and provide necessary logistics. 4. Monitor and control the programme	**Level of effort/Expenditure:** 1. Teachers are employed to prepare & revise syllabus, 2. Teachers conduct classes timely and use appropriate methods & techniques of teaching, 3. Exam Controller Section organizes examinations regularly and timely, 4. Faculty Development and Evaluation Section conducts evaluation by questionnaire before Mid-Term & Final Exam during each semester during the period from 2015.	Review of reports and records of Registrar's Section & Accounts Section. Reaction tests about the various aspects of training. Activity sampling of training course.	**Affecting Input to Output Link:** 1. Students are enthusiastic to learn 2. Favourable atmosphere and no student unrest. 3. No political unrest.

And this can be expressed:

- if the inputs are managed properly then outputs will be produced;
- if the outputs are produced, then purpose will be achieved and
- if the purpose is achieved, then this will contribute to the goal.

This hypothesis as shown here are oversimplified and at each level of such hypothesis we have to accept that there will be a degree of uncertainty. The amount of uncertainty will increase as we reach higher levels in hierarchy of project objectives. For instance, if the stated inputs (i.e., assess needs, design curricula, etc.) are managed, then learning is transferred but there remains some degree of uncertainty, such as, the participants must be capable of absorbing as well as enthusiastic to learn, appropriate techniques are to be used, atmosphere should be favourable to learning and so on. These uncertainties* affecting the hypothesis (objectives) at different levels have been expressed in the form of assumptions (see column 4 from left). Thus the assumptions reflect our recognition that there are factors beyond our control that are necessary for successful achievement of objectives at all levels of the project. And now our original statement should be restarted thus: If inputs are managed and input-level assumptions hold good then outputs are produced, if outputs are produced and output-level assumptions hold good then purpose is achieved and so on. But two things must be remembered while identifying the important assumptions, namely, criticality and probability. Care must be taken so that very critical assumptions are not made, because that may frustrate the project objectives. Again, if the degree of probability of the assumption is very low, it should not be treated as an assumption.**

Then comes the second column from left i.e., Objectively Verifiable Indicators (OVI) column. This column qualifies the statements of the N.S. column level-wise. This is because the statements of Goal, Purpose, Outputs and Inputs are frequently subjected to misunderstanding or open to different interpretations by those involved with the project. For example, "better learning", is liable to have very different meanings to different people. Objectively verifiable indicators define the statements of N.S. columns in terms of quality, quantity and time so that each person has the same meaning for a particular statement. Thus, **if we write "each student**

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* In fact this "uncertainty" is the external factor identified by A.C. Hamblin.

** For detail please see Posner L.D. "Practical Concepts for Project Preparation andAnalysis", Washington D.C. 1998.

of Human Resource Management (HRM) Course of BBA Programme of 5th Batch, 2016, learnt the McGregors' theory of x and y at the end of the course" in the OVI column against the output of the N.S. column (i.e., better learning), there will no longer be any scope of misunderstanding. An indicator to become objectively verifiable requires to have certain characteristics, namely, plausibility, measurability in terms of **quality, quantify and time** (QQT), and independence. OVI of higher level, say for example, purpose level should represent the results and not the horizontal summation of the immediate lower level i.e., outputs level. But in actual life good indicators with the above qualifications are not always available. For example, when the objective is "viable industry established", it becomes much more difficult to measure the project success at termination. The industry may have been developed in such a fashion that it will become viable three years after the project terminates. In order to have some confidence of success at termination, it is necessary to find an indicator that will predict later performance. This might be a trend in the reduction of production costs per unit and/or a steady increase in orders. Such indicators, which predict later performance, are known as "leading indicators". Indirect indicators can also be used to measure results when direct indicators are too costly and/or very difficult to verify. For example, "Improved job performance", this can be measured either by width technique (e.g., activity sampling, diaries etc.) or depth technique (e.g., depth interview, questionnaire etc.). But it is not possible to express these results in terms of quantity, quality and time (QQT).

The third column from left i.e., **Means of Verification** (MOV) helps clarify the objectives at different levels by answering the question: "How will we be able to measured our indicators?" The indicators prove achievement of objectives and MOV provides the sources of data regarding the indicators at different levels. It also indicates the methods of collecting the data which are used in evaluation of the project. For example, for the OVI "Customers' complaints reduced by 5% during the period January, 2015 to January 2016," The MOV is "review and comparison of records and reports on customer's complaints". The presence of MOV ensures in-built arrangement of maintaining valuable information throughout project period which serves a very useful purpose at the time of evaluation.

Once this basic tool i.e., Logical Framework of the project is developed, then a number of steps will be required to implement the evaluation. These are:

I. Identify the key question evaluation must answer, i.e., to decide the major point of emphasis of evaluation which may be either the transfer of learning, or job behavior or organizational results or even only the reactions.

II. Determine the specific data elements required i.e., the decision about the exact nature of data needed for each indicator and assumption.

III. Determine the methods for data collection considering the reliability, accuracy and expense. (A detailed discussion on this has been made in the next section on Experimental Design).

IV. Develop an analysis plan. In fact, it is expensive to collect data. But without appropriate analysis data do not become information and remain garbage. (38). So, proper data analysis plan should precede collection of data.

V. Redefine data specifications, if necessary, in the light of data analysis plan.

VI. Implement Evaluation.

VII. Analyse the data gathered by the evaluation and

VIII. Report and implement the evaluation's conclusions.

It should be noted here that teachers evaluation may be implemented with the help of two models, namely, **convergent model** and **divergent model.**

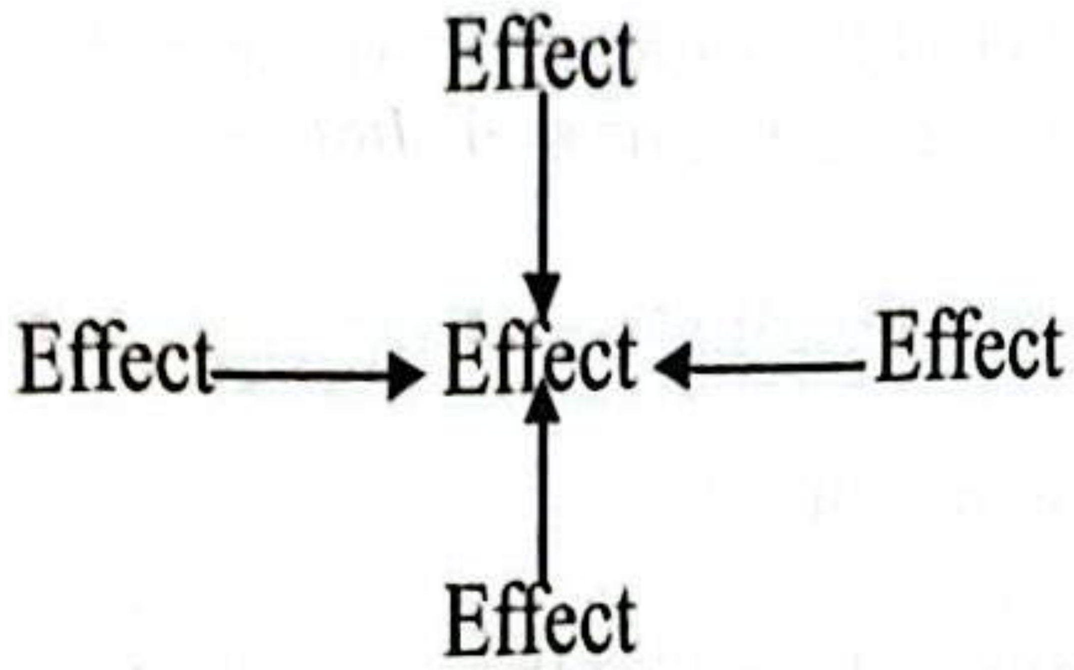
The **convergent model** for evaluation is that suggested by the Logical Framework method stated above. Here the outputs are chosen in such a manner that their effects converged on a desired and pre-planned purpose. So, are the inputs chosen to converge on a preplanned output and so on?

Graphically:

$$\begin{tikzcd} & \text{Cause} \arrow[d] & \\ \text{Cause} \arrow[r] & \text{Effect} & \text{Cause} \arrow[l] \\ & \text{Cause} \arrow[u] & \end{tikzcd}$$

In this sense, evaluation is simply the testing of the programmed hypotheses. For example, if the customers' complaints in practice is reduced only by 3% (i.e., about 60% of the planned target), then first we should check the next lower level objective i.e., whether learning objective has been achieved or not. If learning is transferred by 100|%, then we should check the horizontal logic i.e., the output level is/are not valid or some new external factors have arisen. Here, say for example we have one assumption: Favourable incentives. Now if the company introduced new progressive production incentive for production people, this may disappoint the sales people and they may not be interested to apply their newly learnt methods to improve their job-performance and thereby improve sales. Thus, evaluation necessitates careful study of these factors step by step.

But things do not always occur as they are planned. The divergent model is used to measure the unplanned effects considering each output in one-by-one fashion. Graphically, this model, otherwise known as goal-free evaluation, may be presented thus:



To explain this we can take an example. The sales of the company in question may go up say by 25% because of the new design of product developed and produced by the research and production department respectively and not because of the improved job performance of the sales people. The impact of such external events has to be segregated in order to assess the real benefit of a training programme.

Thus the logical framework approach of evaluation is not something wholly new. Rather it has assimilated the virtues of a number of evaluation models. Of course, one required to be quite careful in using this model as it involves a number of assumptions, namely, measurability of each objective in terms of quality, quantity and time (QQT), consistency, in the behavior of the external factors i.e., assumptions and so on. But in the real world, many things occur that are not subject to rigid logic known to us.

SECTION-V

CONCLUSION

Evaluation of teaching is considered as action research which embraces academicians and practitioners (39, 50, 51) in the real situation with all the constraints steaming from both within the organization as well as from outside the organization. So, any attempt to discuss this issue in its truer perspective involves a multidisciplinary approach. From the discussion of this paper it may be concluded that the available literature is rich enough to provide appropriate theoretical framework and practical guidelines and techniques for evaluation of teaching. In action research there is no scope for patent solution. Rather, the evaluator has to make an appropriate study of the number of students, the programme, the organization and various other relevant aspects and then make a proper selection of the techniques/methods. Like a therapist he should diagnose the disease and then choose the appropriate medicine. And as regards the precision and accuracy there can be no end as knowledge itself knows no bounds.

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Quest for an Effective Public Project EvaluationSystem in Bangladesh: An Analysis

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Keywords: *Quest. Public project. Evaluation. System.*

Abstract: *Development is not only an issue of economic improvement but also an issue of relative equality, equity and active citizenship. In the context of wide gap between rich and poor, rural and urban, male and female, majority and minority groups, development is not only all about improving livelihoods but also the perception of gaining sense of 'self-worth' as a person and being able to think about 'future'. Peoples' perception of gaining 'hope' and sense of 'self-worth' are some of the major findings in the evaluation of development interventions as far as the context of the most marginalized groups such as street children, child laborers, disabled persons, untouchables, the victim of trafficking and prostitution are concerned. In this context, evaluation requires appropriate methods and tools to highlight on hope, sense of personal autonomy and self-worth rather than solely providing indicators of economic gains and coverage of services*

Introduction

Evaluation is aimed at ensuring accountability (to both donors and project users), improving performance, learning lessons from other projects and increasing communication between different stakeholders. It is considered as a standard for measuring relevance, performance, efficiency and impact of any project work against its stated objectives. It is agreed in the evaluation community that 'participation' of stakeholders in general and project users in particular are highly valuable in measuring project impact. Evaluators' perception on the broader relations within society, development project, change process and reality are conditioned by their own social, economic and cultural class and power relations in the community as well as broader society. In his excellent work 'Development as Freedom', AmartyaSen underlined that 'expansion of freedom' is both primary end and principal means of development. Sen said, "Development consists of the removal of various types of unfreedoms that leave people with little choice and little opportunity for exercising their reasoned agency" (Sen, 1999, XII). As any given society has competing interests which lead to contestation, the role of authentic development is to help the weak for overcoming the oppression of the strong to strengthen their own 'agency' and 'dignity'. The evolved conceptual framework of evaluation has implications on inclusion terms of incorporating voices of the target groups as well as other stakeholders. There is a considerable debate on good practices of evaluation in Bangladesh -

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whether objective and value neutral technocratic approach of evaluation entailing input, process and output can bring about nuance understanding of impacts of development interventions in complex socio-economic and cultural contexts.

This brings about pluralist approach, which is culturally sensitive and respectful to different perceptions of reality in any given context (Bakewell, Adams & Pratt, 2003). Different religious and cultural hierarchy system in South Asian societies make pluralist approach more relevant and appealing in the region than any other regions of the world. This paper analyzes cultural contexts of Bangladesh and explores issues, methods and tools of pluralist approach to evaluation based on existing literature on evaluation in Bangladesh as well as on authors' direct experience in development research and project evaluation.

Objective and Methodology

This paper has been written based on secondary materials i.e. related journals, books and reports. Most of the data are qualitative in nature and the qualitative descriptive method has been applied for in depth analysis of the emergence and application of different approaches to evaluation. The aim of this paper is to review the theoretical basis and effectiveness of the public project evaluation. In this regard an overview of different approaches to evaluation, dynamics of public project evaluation, mixed method of project evaluation, pluralist approaches to evaluation, research findings, etc. have been discussed briefly.

Different Approaches to Evaluation

Based on the diverse views on how the development process should be monitored and evaluated, Bakewell et al (2003, pp. 8-9) proposed two extremes i.e. technocratic and pluralist approaches. The technocratic approach considers that right inputs (i.e. right resources, science and technology) will provide solutions to all human problems and their progress can be evaluated using mechanism that are objective and value neutral. On the other hand, the pluralist approach is based on the pluralistic view that different perceptions of reality should be treated with respect and considered in their own rights rather than having one scientific correct answer to all questions. This means that there is no absolute or objective criteria for evaluation which can be set by development planners or evaluators in advance from outside through their value judgments. They also call for incorporation of a wide range of opinions and perceptions of stakeholders and not to depend solely on the views of project management and evaluators at the expense of other stakeholders.

Besides, technocratic and pluralist approaches to evaluation, there are conciliatory approaches of evaluation proposed by proponents of empowerment and transformative evaluation. Proponents of empowerment evaluation highlight on community ownership, inclusion, democratic participation, social justice, community knowledge, evidence based strategy and accountability among other issues in evaluation (Fetterman, 2005). Empowerment evaluation calls for evaluators to facilitate and influence more active participation of community in development and evaluation of projects i.e. helping people tohelp themselves. Donna Mortens (2009) comes up with transformative evaluation, to address the issues of people who have been pushed to the societal margins throughout history and who are finding a means to bring their voices into the world of research and evaluation. Morten's approach primarily derived from her own work with deaf people in regard to sexual abuse, court access, parenting deaf and hard-to-reach children and minority group women. The evaluators in this approach work as the partners of the voiceless people to increase social justice, human rights and social change by incorporating perspectives of the latter in evaluation work.

This approach does not bear the "blame of the victims" and consider target groups and communities as resilient. It has much potentiality to empower them and change their lives in the supportive social context. The evaluators take into consideration of the power structure that perpetuate social inequities and work as advocates for addressing issues emanated from power, discrimination and oppression. The transformative evaluation critically examines the assumptions that have historically guided research and evaluation studies and it puts evaluators in the role as instrument of social change. Brazilian educator Paulo Freire (1970, 1990, and 1998) advocated social transformation in education through the concepts of "conscientization", "dialogue", and "opportunities for hope" in a different ideological context and time in Latin America. But, the role of Mortens's evaluators resonates that of Freire's teachers who support counter-hegemonic struggle to make education as a tool to affirm the unrealized potentials of the oppressed groups. Mortens's evaluators' value capacity of target groups i.e. marginalized groups provides space for them in reclaiming individual capacity, dignity and social possibilities. In Bangladeshicontext, this genre of evaluation (transformative evaluation) seems more appropriate in the given hierarchic social, cultural and political contexts and the position of weak and marginalized groups within them.

Dynamics of Public Project Evaluation

The quality of public project management largely determines the quality of governance of a country as the former distributes collective and authoritative values in the society. Being predominantly political, project process depends more on the prevalent role structure and the rules of the game of the project environment contrary to rational economic process where information processing capacity takes the lead. Although the role structure and rules of the game are defined by the legal framework, customary practices and the institutional framework, actual project outcome often dictates the bargaining capacity of the actors involved in three distinct stages of the project process: project formulation, implementation and evaluation. What government chooses to do or not to do is called public project in popular parlance. Public policies determine not only 'who gets what, when and how' but also 'who gets let out- when and how' (Bachrach and Baratz, 1963). Therefore, the study of public project process reveals critical aspects of the governance system of a country.

Notwithstanding the fact that the legislature, judiciary, executive, local government, civil society, non-profit associations and private sector - all play their parts in the governance process, it is the nature of public policies that characterizes governance outcome (Parsons, 1997; Dye, 1995). Despite being such crucial in nature, the study of the public project process has been so far a neglected venture in the scholarly discourse of the country - at a time when the governance reforms are on the top of the agenda of the government, donors and the civil society.

The idiosyncrasy and the eventual complexity of making and implementing public policies indicate that policies are predominantly a political process. Contrary to economic rationality, political process implies the impossibility of optimal policies. Within the political system, interdependent actors and institutions struggle for establishing control over the limited right to use legitimate coercion and scarce common resources in order to make authoritative allocation of values for the society (Easton, 1965). In an environment of confrontational competition, optimal policies are practical impossibility because preferences of competing actors and institutions can hardly be co-aligned and therefore, costs and benefits of a particular project are evenly distributed (Dahl and Lindblom, 1953; Braybrooke and Lindblom, 1963). Consequently, bargaining process instead of maximization of benefits remains at the heart of the project process. All actors in a given project context exert continuous influence over each other to secure satisfactory transactions (Bauer et al., 1963). This bargaining process is seldom, if ever, a single-phase process taking place at a single point in time (Gergen, 1971). Multiple phases and longer time horizon characterize the project process in which interdependent actors interact in stochastic manner.

Project can broadly be classified into three phases (Bauer, 1971: 2): a. the intellectual and socio-political activities of project formulation, b. the socio-political and administrative process of project implementation, and c. the learning process of project evaluation. These phases are unlikely to be linear in the sense that formulation of polices does not automatically lead to the full-fledged implementation and evaluation. Instead, they are temporally interspersed, viz., implementation might bring changes in the project content or affect evaluation strategies and vice versa (Jhones, 1984).

Role Structure and the rules of the game of a particular political system determine how each actor and institution plays respective role in each phase (Schoettle, 1971: 167-172). These two together limit the range of behaviors of political actors, and by so doing maintain political stability as well as predictability in the project process. The authors have already discussed about the near non-alignment of the interests of the interdependent project actors. As a result, what role an actor would play is determined by the correlation between the interest of that actor and the intended project outcome. Interest as given, an actor's role varies based on requirements of allocation of time, attention, access to means of communication, and such other resources among alternative policies that are competing for these resources (Bauer, 1971: 3).

The rules of the game, on the other hand, denote the degree of stability of role playing by respective actors in specific project area. Each actor expects a range of behaviors from other actors and thus defines its own behavior. Law, commitment and power together usually set the rules of the game (Zackhauser and Shaffer, 1971; and Parsons: 1997). Actors conform to laws and thus impose limit to their choices of behaviors with the expectation that others will restrict their behavior accordingly. Legitimate coercion is used to enforce the law. Commitment, by contrast, denotes the level of trust among the coalitional actors and is enforced through social sanction. Power is exercised through controlling resources, putting barriers or manipulating information. Shoettle (1971) argued that rules of the game vary with project types.

Given the well-acknowledged fact that public project implementation process in the third world is marred by corruption, policy evaluation as a fact-finding learning tool is unpopular in this part of the world. Bangladesh lacks institutional framework for systematic public project evaluation. Although the ROB 1996 assigns this responsibility to ministries, they lack capacity to do so. However, the Cabinet usually assesses impact of different policies with the help of ministries. Implementation, Monitoring and Evaluation Division under the Ministry of Planning though have developed the capacity to conduct systematic evaluation, its jurisdiction is limited to development projects only (World Bank, 1996). Planning commission also conducts some policy impact evaluation studies but not on a regular basis. Even, whether this apex policy making body carries whole-hearted evaluation while replacing long-term plans is not evident.

Sometimes even wrong indicators, such as employment and social transformation are used instead of efficient and challenging target outcome, to evaluate public project performance and to give policy makers unworthy complacency. The development partners however conduct periodic in-depth impact assessment in their matters of interests. However, think tanks like Bangladesh Institute of Development Studies, Bangladesh Institute of International and Strategic Studies, Center for Policy Dialogue, Bangladesh Enterprise Institute, etc. are playing commendable role in undertaking independent evaluation studies in their respective fields of interests.

Recently, the inception of Medium Term Budgetary Framework (MTBF) is contributing to significantly enhancing public project making and evaluation capacity of ministries. Under the MTBF, the budget for individual ministries is made for three to five years instead of just one year. It also links spending plans with policy priorities of the government. Ministries are delegated considerable responsibilities to estimate and project revenue and expenditure, policy priorities and probable policy outcome (GOB, 2005). Few ministries have eventually established policy and planning cells in order to cope with the capacity that demands for implementing MTBF, resulted in a boost in capacity of policy making and evaluation. Structural reforms in Finance Division and Bangladesh Bank, which are respectively responsible for fiscal and monetary policies significantly contributed to medium term macroeconomic stability. Finance Division has been publishing monthly fiscal updates regularly and Bangladesh Bank has introduced half yearly review of the monetary policy (www.mof.gov.bd and www.bb.org.bd).

Results-based monitoring and evaluation

Monitoring and Evaluation (M&E) is considered to be a critical and integral part of the result based management system. The concept 'result' in result based management system, monitoring and evaluation monitoring means that monitoring in organizations essentially focuses on the higher level objectives or outcomes (Results-based Monitoring and Evaluation Toolkit, 2009). It is considered to be the routine collection and the analysis of information in an organization to determine the progress against a set of goals (Project orProgramme Monitoring and Evaluation (M&E) Guide, 2011). This assists in identifying patterns and trends, adapting strategies and informing decisions.

Result is a change in behavior. It can be described, observed and measured. There are three types of changes- (1) output, (2) outcome and (3) impact. Immediate results are considered to be outputs since they are products and services arising from the completion of activities that resulted from available resources that were invested in a particular programme. Outcomes show the changes in certain development conditions which occur between the completion of outputs and the achievement of impact. Outcomes can be short term and medium term or long term, while impact refers to the positive and negative long-term effects on an identifiable population that was produced by a particular development (Canadian International Development Agency, 2000). At the centre of the implementation stage lays the key activities such as monitoring, reviewing and reporting of results.

Performance measurement provides performance information that is used by management to facilitate decision-making. Continuous feedback to managers of performance information about the results can be used to improve their performance. Learning encompasses a cycle of planning, periodic performance assessment and organizational learning which support knowledge creation and sharing (Adaptation Fund, 2009). The information that was obtained from performance measurement is used for learning and decision-making. Through performance measurement and the evaluation of learning and management decisions an organization determines whether the particular activity has met its overall objectives and goals or not. According to Canadian International Development Agency (2000), the general steps and stages in the preparation of a logic model are (1) Identification of the ultimate beneficiaries and stakeholders; (2) Ensuring such a state so that the right people are at the table; (3) Identification of the main activities; (4) Identification of outputs for each activity; (5) Identification of logical outcomes; (6) Identification of linkages; and (7) Validating with stakeholders. If results are not measured, it is not possible to distinguish success from failure. Based on Key Performance Indicators (KPIs) and Key Result Areas (KRAs), monitoring is built into all levels of an organization. It also supports systematic performance management (Thomas, 2007). The results-based monitoring and evaluation system assists in forging tighter linkages between the use of resources and policy implementation (Pazvakavambwa and Steyn, 2014).

Management Information System (MIS) as an institutionalized framework that reveals information from the monitoring and evaluation system at all level to assist managers and role players in their effective decision-making on a timely basis. Therefore, the MIS is used to provide the basis for an effective decision-making support system at different levels of an organization. It provides critical information to support informed decision-making for improvement and adjustments to strategies and policies. The roles of the MIS and the monitoring and evaluation system are closely linked, since they constantly rely on each other to ensure that the right people receive the right information at the right time (Pazvakavambwa and Steyn, 2014). The MIS can be planned and designed for manual use or for utilization in computerized systems.

Mixed Method of Project Evaluation

Mixed method techniques of evaluation can be developed by combining the techniques of both the qualitative and quantitative methods. Evaluation techniques of quantitative method are easy to administer. This method can include relatively large number of questions and the findings are easier to summarize. These are more widely accepted as a form of evidence regarding program effectiveness. However, the data may not be as rich or detailed as qualitative methods. Survey or written questionnaires may be difficult for some participants. It may not provide all the information needed for interpretations of data findings. The large amounts of data may require more sophisticated analysis approaches. In that case, techniques of qualitative method are useful. These capture more depth and provide insights as to the 'why' and 'how' of attitudes and behaviors, clarify quantitative data and sometimes puts it into the context of people's lives and experiences. Quantitative data are easier to understand, provide more details and nuances and explain what the program means to the involved people. This method, however, is time consuming to capture and analyze. These data are more subjective and may be difficult to summarize and compare systematically. It is generally viewed as less reliable because qualitative data are more subjective than quantitative methods and may yield smaller sample sizes. Combining and considering all the positive aspects of the quantitative and qualitative methods, four evaluation techniques of mixed method can be developed.

Mixed Evaluation Technique 1: It is about collection of data for evaluation through survey questionnaire prepared by using both the open-ended and close-ended question.

Close ended questionnaire is good for gathering descriptive data. It can cover a wide range of topics. It is easy to compare and analyze. One can complete anonymously. Evaluator can get lots of data from many people. The open ended questionnaire adds more comprehensiveand detailed information to a structured survey. By using this type of mixed questionnaire, an evaluator may provide a general picture with a comprehensive story.

Mixed Evaluation Technique 2: Participants' observation can be conducted with checklist.

Participant observation gives the opportunity to explore the operations of a program. Evaluators can acquire direct information about behavior of individuals and groups. In this method, data occurs in natural, unstructured and flexible setting. Although this method provides opportunities for identifying unanticipated outcomes, it requires experienced, well- qualified and trained observers. The observer or evaluator may affect behavior of participants. The selective perception of evaluator may distort data. It is a qualitative method of evaluation. Using an observer checklist at the time of observation will be useful for the evaluator. This is a technique of mixed method evaluation. Evaluator can easily interpret behaviors and categorize the data properly.

Evaluation Technique 3: Evaluators can make interview of the key informants or discussion of the focus group by using schedule.

Key informant's interview can explore topics in depth and detail. It yields rich data and new insights. Evaluators can get a full range and depth of information (varied perspectives). It allows evaluator to be flexible in administering interview to particular individuals in particular circumstances. It also allows evaluator to explain or clarify questions. However, the flexibility can result in inconsistencies. The interviewee may distort information through recalling error, selective perceptions and desire to please evaluator. In that case, an evaluator may carry a pre-designed information schedule to the informants and records their views, opinions and other relevant data by directly asking some pre-set questions contained in the schedule. It will be a very useful evaluation technique.

Evaluation Technique 4: It is about the application of multiple techniques by the evaluators relevant to the purpose and actors of the concerned project or program.

It is essential for the evaluator to select the best technique to suit the purpose of the program. For better result evaluators can apply multiple techniques. It may be the combination of observation and interview. Interview of the key informant can explore topics in depth and detail. On the other hand, participant observation is helpful to evaluate the operations of a program.

Mixed method of evaluation is a systematic process for the judgment of merit, worth and significance of the assigned subject. Evaluators have to select the best technique to suit the purpose of the programs. Mixed method of evaluation can be developed by combining the positive aspects of various methods of evaluation. It will be a better solution for the evaluators. Evaluators can apply the techniques of mixed method of evaluation in rigorous and meticulous manner to assess and determine the design, implementation, improvement or outcomes of a program or project.

Pluralist Approaches to Evaluation

Development theories originated in the Western Europe and were exported to the non-Western world so that they can copy and become more like industrialized or modern societies with Western-like political and social institutions. Since mid-1940s, developing countries have been following different development models and several East and Southeast Asian countries could catch up with the Western model to create mass consumption society. Beyond that, countries such as China, India and Brazil have succeeded in creating a certain level of strong state institutions to support state-led development through industrialization. However, a large portion of their people has been left out from the benefits of development interventions. Many developing countries in Asia, Africa and Latin America face "strong society" and "weak state" syndrome. As a result, public institutions and institutions of representative democracy remain weak and fragile to reach majority of respective citizenry. Most of the South Asian states cannot be categorized as developmental state and the presence of the state is felt in the arena of collection of tax and ensuring law and order both are fraught with limitations. In most of the South Asian countries, national elites have emerged with the auspices of the state who are mostly detached from the poor and marginalized groups.

Bangladesh remains an alien institution for majority of the population in general and the poor and cultural minority groups in particular. Because of hierarchic worldviews conditioned by historical and cultural forces, oppressed and marginalized groups get less space in state-led development agenda and interventions. Historical and cultural forces have shaped the state and nation-building processes, group identity and social hierarchy which are unique as a region. Education systems in the region have their religious, colonial and development aid links which shape the mindsets of the groups. Predominantly colonial roots of education systems created a bhodrolok (gentleman) class of educated people who are western in tastes, opinions, morals and intellect and detached from everyday reality of common people. The bhodroloks have contempt for manual and technical work and the people who are engaged in them. Because of predominance of high culture in setting national educational agenda, peripheral cultures have less influence in competing and contesting those visions of education, development and change.

The culturally biased education system does not necessarily fit with social and economic needs of rural and urban poor and does not promote equity and democratic citizenship (Doftori, 2004). Because of the anti-educational effect of prevailing educational systems in this region, there is a need for reforming education systems so that educated people can respect cultures and values of silent majority. Similarly, there is also need for rethinking the role of evaluators in incorporating the perspectives of the poor and marginalized groups. Like many other societies, poor, marginalized and cultural minority groups suffer from a lack of sense of 'self-worth' as persons within the context of poverty, lower status and hopelessness. For groups, such as disabled persons, untouchables, women victims of trafficking and prostitution, street children and child laborers, sense of 'autonomy', 'hope' and 'self-worth' are also big achievements in any development intervention. From this point of view, evaluation methods require appropriate methods and tools to provide voice to the poor, marginalized and culturally oppressed groups. Because of the special cultural contexts, pluralist approaches such as empowerment evaluation and transformative evaluation can be used to make evaluation more contextual.

Performance Management and Evaluation

In recent periods, New Public Management (NPM) has demonstrated the innovative meaning of organization and employee performance in order to raise the level of performance in public organizations. Despite focusing on the actual results in public sectors, performance information of democratic countries can also be used to improve the outcome of public organizations by using the auditing and reviewing mechanism. This has been confirmed by political accountability and information transparency of governments in recent periods. Performance information of public organizations, alike to the public service information, is the influential index for citizens and people to make choices and measure evidence of re-allocation of public resources. From the perspective of public performance, public organizations should regard people as customers and provide introduction of services levels emphasizing on timeliness, accessibility and quality. A final report on whether organizations complete the goals should also be presented.

Introducing performance management in public sector organizations is associated with the application of TQM. Total Quality Management (TQM) is a management philosophy. It contains a set of principles to guide the continuous improvement of organization (Besterfield et al, 2004). TQM principles concentrate on the customer orientation in private sector organizations. In the public sector, TQM focuses not only on the immediate customers of public services but also on all the citizens. Citizens are the ultimate determiner of the quality and quantity of public service. TQM also focuses on taxpayer's satisfaction on the delivery of public service. Improvement of quality desires continuous enhancement of input, output and process. To enhance the quality of public service, TQM highly focuses on personnel management instead of process management (Kalimullah et al, 2014). The quality and effective delivery of public services depend much on the quality of civil servants.Performance management considers both the personnel factors and system factors in the organization. Combining the social, political and economic factors, there is a critical system in public sector organizations. TQM emphasizes extrinsic motivation and individual rewards to improve the performance of civil servants. Depending on the nature of public service, indicator of quality varies. TQM seeks to involve personnel of all levels to improve the quality of public services.

Research Findings

Doftori's doctoral dissertation (2004) on education for marginalized children and evaluations works on 'disabled people's self initiatives for development in Bangladesh' by Kalimullah and de Clerk (2008) and Kalimullah and Islam (2010) are cases worth discussion in support of pluralist or transformative approaches to research and evaluation. Based on his fieldwork with disadvantaged children in Bangladesh and Nepal, Doftori challenged the predominant thesis that poverty is the most determining factor in children's participation in child labor activities. He found that though poverty has impacts on children's participation in schools, it cannot totally block children's access to education. The selected 100 child laborers in 10 NGO sponsored educational projects in Bangladesh and Nepal combined their work and education despite their Poor family condition, mostly unfavorable household and school environment and broader cultural norms that push children from poor household to work only. He also argued that countries with similar level of poverty may have relatively high or low levels of non-school going children and child laborers. He strongly suggested that underlying cause of child labor is not poverty itself, rather, unequal distribution of resources within country, society and households which is supported by social and cultural norms regarding childhoods, children's agency, citizenship rights, needs, welfare and aggravated by less relevant and low quality education.

Through open-ended qualitative interviews of children, he investigated the life history of child laborers after building rapport and becoming quasi-friends to them. He found that religions, myths and traditions define childhood and generational roles which differ significantly from that of European societies. Children in Bangladeshi cultures are never accorded with an identity of their own and they remain as an object of their parents' wishes and family needs. The western notion of children as "competent agents" and "citizens" in their own right is the culmination of social evolution brought by industrial revolution in Europe. Though European construction of protected and nurtured childhood adopted by the state parties as part of international convention or obligation, popular culture is different from the states' version of idealized modern childhood. As a result, adoption of the Convention on the Rights of the Child (CRC) by state parties and subsequent state policies on education for all has less appeal to different cultural communities. He showed that western children enjoy "public childhood" whereas childhood in Bangladeshi societies can be considered as "family childhood". He pointed out that there is a general sense of 'ownership' of children by their parents and autonomy and agency of children are considered as outrageous, spoiling for children and a source of "threat" to authority and control of father or other adult figures. If parents use their authority to control children which contravene children's rights, the state seldom can interfere in the family matters.

Childhood identity is superseded by parent's economic and social position in our culture. Two children living under the same roof or household can be "master child" and "servant child" based on their parents' economic and cultural status. Cultural respect for seniors gives the adults of South Asia authority over children. Parents may demand labor from their children; employers can take advantages of labor of children who are considered as innocent, docile and less troublesome. Teachers can be negligent to their duties in class, can favor children of middle and upper class families and be insensitive and cruel to children of poor families. School curriculums have predominantly urban, middle class and male biasness in most cases. There is a cultural mismatch between children from poor and disadvantaged families and that of teachers, who mostly come from lower middle and middle class families. Many of the children from poor families who go to public schools face punishment and humiliation and there is a sense of "school phobia" among many primary school students. Rather than blaming the disadvantaged children for not conforming to the school standards and norms, public schools can be blamed partly for their insensitivity to the contexts of them. Because of authoritarian nature of parents, employers as well as teachers, a large number of children from poor families have a difficult time in family, work as well as in school.

In most cases, child laborers in the study were deployed in work and their work and income were controlled by their parents. The opinions of girls under the study challenged the "romantic view" across cultures that families are cohesive and sharing unit of solidarity. State and society are positivistic about their role concerning girls and hide biases against them in household work, resource allocation and decision-making. Patriarchal social norms put girls and women under tremendous unpaid workloads, low visibility, less investment in education and human development. There are also legal biases against women in their inheritance of father's as well as husband's properties. In South Asian countries, there exist dual legal system i.e. common law (based on western legal system) and customary law (based on religious faiths and traditions). Customary law is thought to be protecting perpetrators of crime against women and violate the rights provided by common law. In several cases, girls were sold off for prostitution and other hazardous work by their own parents and relatives. There is an example that parents of a raped school girl wanted the girl to be married off to the adult rapist to protect family honor. Strong anti-rape law in place cannot punish the perpetrators because social norm protect the perpetrators. These raise serious question, "Do parents or community always represent the best interest of children?" While conducting research on children, a researcher needs to listen to the perspectives of children in question to do authentic research. The researcher needs to incorporate children's voices, rather than his or her own interpretation of children's perspectives.

Children under NGO education and skill development programs went through an uphill struggle and negotiation with their own family members, community, employers and teachers to assert their 'choice' and 'agency' and feel empowered within themselves. The benefits of NGO education program for disadvantaged children were evident as teachers of NGO schools were aware of and sympathetic to their realities and contexts. The life stories of children manifested that poverty and hardships were no significant barriers to the education of child laborers. Most of them are combined of education, skill development and work in innovative ways and contributed to their families in better ways with the proactive support of NGOs. This enhanced their morale as contributing member of the family and society. NGOs also showed that it was possible to educate them, ameliorate their living conditions and open up social opportunities by having schools meet their needs and contexts.

Children under the study learnt reading, writing and numeric skills in NGO schools along with social consciousness on issues of healthcare, first aid, nutrition, family planning, civic responsibilities etc. These had immediate effects on their "self-confidence" and capability to handle day to day affairs better and escape from exploitative social relations. The role of NGOs in education for disadvantaged children gave children a sense of being 'somebody' in the society as it was evident from children's own interpretation of strategies and their impacts of their lives. Impacts of education cannot be measured on the basis of input and output as education also has long-term benefits on students that cannot be measured by short-term cost-benefit analysis. NGO schools have increased students' 'confidence', 'capability' and 'choice' to act in society without being ashamed of them in a conscious way. The changes in attitude have positive effects not only on children themselves but also on the future generations. The impact study on education and skill development on disadvantaged children requires the researcher to be sympathetic to the contexts and causes of them as well as understands their realities at home, community, work and school to draw a fair picture of the impact. Within this context, the researcher has to play the dual role of a researcher as well as an activist of child rights. Value neutrality within this context can be termed as unfair and cruel to the lives and context of those unfortunate children.

Kalimullah& de Clerk (2008) and Kalimullah& Islam (2010) evaluated the impact of Persons with Disabilities' Self-Initiative to Development (PSID) project in Bangladesh, which provides interesting findings that support transformative evaluation as one of the most appropriate for an evaluation with disabled persons. They evaluated the self-initiatives of disabled people themselves under Bangladesh ProtabandhiKallyanSomity (BPKS), an NGO working on and by disabled people. They assessed the social impact, institutional development and economic and financial sustainability of the program at disabled people's organizations to development at Manikgonj, Tangail, Bogra and Chittagong (9 wards of Chittagong Metropolitan area and 18 wards of BoalkhaliUpazila). It is notable that disabled persons are at the margins of society in Bangladesh and totally left out from mainstream development projects and programs including education, healthcare, income generation, social security and dignity as persons. As a result, many live life of seclusion, ashamed to express themselves in the social context of stigma associated with being disabled and live simply by begging. They also have problems of accessibility in public places as project planners care little about their causes.

The PSID approach supports disabled people's organizations in assisting disabled persons' access to basic services such as health, enrolment in schools, government allowances, access to training and development programs of government and other NGOs, access to financial services of government banks, social welfare department and microfinance institutions, etc.The program aimed at developing self-confidence and self-esteem of its members, through group formation, leadership training, and awareness of disability issues and their basic rights, micro loans, income generation activities and equal participation of disabled persons in social and economic life.

Disabled persons' self-initiative and self-organization provided a central role in addressing the needs of disabled persons including their basic needs (assistive devices, therapy, referrals), self-confidence building and self-organization (individual and organizational capacity building), and economic inclusion (income generation activities, training, loans) were addressed. The evaluation team found that the programs had positive impacts on changing disabled person's self-perception of life significantly. As individuals, they became disabled in different stages of their life and experienced different types of disability and had to go through highly personalized experience of agony and despair. The PSID intervention has revolutionized the worldviews of persons with disabilities. With the arrival of the PSID approach, Persons With Disabilities (PWDs) got a sense of self-worth and the parents, other family members and community have become respectful to PWDs. Disabled children are sent to school and begging is not an option for disabled persons in the project areas. Parents do not neglect the disabled persons under the project and take their opinions seriously as they have become contributing members of the families. Now PWDs group members conduct weekly meetings and write meeting minutes on their own, with no or little support from project staff. Now they make plans for earning their livelihoods themselves. They have got their 'autonomy' and 'agency' to choose their partners in marriage. They are also participating in activities of local government through their own organizations.

Before starting the program, many of the PWDs depended completely on their families. They were sitting idle, having doubt about their sense of worth and possibility of becoming economically active. Neither their families expected them to contribute to their families income, nor to become self-reliant. Through the changes they saw of other PWDs participating in the program, starting activities on their own, they became aware of the fact that there might be a different future for them. Through joining the disabled peoples' organizations, they were able to get capacity building training coupled with advocacy and motivational activities as well as skill development training, which helped gaining self-confidence. Self-confidence was created through the trainings they received in the program, on self-confidence building and disability understanding, by the support and the encouragement of the other members in the group, and by the changing attitude of their families and the wider community. By observing the successful role models, PWDs had changed their lives and their families got encouraged and actively supported their disabled children or family members.

The projects, like all other group formation or development activities, have promoted mobilization of savings among the group members for building up their own capital. The self-governing and self-sustained mechanisms of their organizations gave pride and also contributed to the self-confidence of the individual members, as do the skills - or income generating activities trainings that many of them received. Through projects, disabled persons established rapport and collaborative relationship with public departments on agriculture (farming training), gender and development (tailoring training) and vocational institutes. These type of activities on the part of disabled people's organizations have challenged the pre-dominant social construction of disability and disabled people that disabled people are burden to society and unable to contribute to social development.

The evaluation of projects shows that under right environment of facilitation, disabled people can be productive citizens of the country like others. The problem is not the disabled people but thesocial and cultural norms and institutions which constructed a notion of disability that isolate and harm the disabled people most. The evaluators of disability projects, like the project workers, need to understand and focus on strength and resilience of disabled people instead of preconceived ideas about their weaknesses. They should also take a political stand and strengthen the position of disabled people and draw an authentic picture of disabled people's development.

In this respect, comments of some evaluators in a research report based on technocratic approach are worth mentioning. In the "Impact Evaluation Study on ADB's Rural Credit Assistance in Bangladesh, People's Republic of China, Indonesia, Nepal, Philippines, Sri Lanka, and Thailand" (ADB, 2001) they said, "Traditional rural credit projects with their focus on growth are effective in encouraging increased production and productivity but less effective in reducing poverty and disparities in income because they were not primarily designed to address poverty reduction directly. A more focused approach on poorer clients would need to be adopted to have a credible impact on poverty reduction. Such an approach would require a participatory process of the beneficiaries and other stakeholders to clearly identify the poor in terms of incidence, locality, priority, and needs" (ADB, 2001). This indicates that the evaluators are arguing for redesigning the credit operations of ADB on the basis of situation and context and, thereby trying to broaden the scope of evaluation which would ultimately follow pluralist or transformative approaches.

Conclusion

Evaluation is a rigorous application of scientific methodology to assess and determine the design, implementation, improvement or outcomes of mainly a program or project. The process of evaluation can help an organization in decisionmaking and determine the degree of achievement or value in regard to the aim, objectives and results of any such action that has been undertaken. It is a systematic judgment of a subject's merit, worth and significance, using criteria governed by a set of standards. However, there have been tremendous theoretical and methodological developments in the field of evaluation. There are several evaluation techniques or ways of collecting data. There are two types of evaluation methods. The first method is quantitative method. This method consists of counts or frequencies, rates or percentages or other statistics that document the actual existence or absence of problems, behaviors, or occurrences. This data can yield representative and generalizable information. Surveys, Close-ended questionnaires, Observation checklists, Performance tests, etc. are the techniques of quantitative method. The second method is qualitative method. This method results in descriptions of problems, behaviors or events. It can provide narrative descriptions of people's thoughts and opinions about their experiences, attitudes and beliefs with reference to the concerned project for evaluation. Key informant or individual interviews, Focused groups, Open-ended questionnaire, Stories or Case studies, Participant observations, Document review or examining written records such as logs, correspondence, meeting minutes, or news articles or other published accounts etc. are the popular techniques of qualitative method. Evaluation techniques of both the methods have some positive and negative aspects. It is vital for the evaluator to select the best technique to suit the purpose and choose which program leaders can use to check the value of their programs. Mixed method of evaluation can be developed by combining the positive aspects of both the methods. It can be a better solution for the evaluators.

Based on the empirical research and evaluation from the context of Bangladesh and Nepal by Doftori, Kalimullah, de Klerk and Islam, it can be argued that active participation of target groups in development process right from the beginning of the project and facilitating role of evaluators to give voice to the most disadvantaged groups can play a central role in empowering most disadvantaged groups as it is evidenced from different development projects with disadvantaged children and disabled people in Bangladesh and Nepal. Within this facilitating process of development, together with material gains achieved through development projects, non-material gains achieved such as sense of 'agency', 'self-worth', 'hope for future', 'dreams' and long-term intergenerational impacts of development projects are no less valuable and valid achievements in the most disadvantaged contexts. In fact, these have far reaching impacts on the change process where the disadvantaged people take charge of their lives in a facilitated process rather than somebody who works on behalf of them for their empowerment. The experiences from development projects with disadvantaged children and disabled people can be replicated in similar contexts such as disadvantaged women, tribal or indigenous groups, cultural minority groups, victims of sexual abuse, and untouchable groups in broader context of India, Nepal, Pakistan or broader South Asian contexts. Thus, transformative evaluation has implied to make development and project evaluation more contextual, ethical and humane to reclaim citizenship rights of the most disadvantaged groups in Bangladesh and beyond.

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Public-Private Partnership (PPP): Generating Employment Opportunity

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Keywords: *Public Private Partnership (PPP), Unemployment, Employment, Infrastructure Development, Long Term Business (ITB)*

Abstract: *Employment is basically an issue of two dimensions. The first dimension is that of availability of jobs and the second dimension is that of having the skills to fulfill the job requirements. The first dimension is resolved by ensuring that sufficient PPP businesses are created and/or expanded and that employment monitoring is a feature of government monitoring in those businesses. The second dimension is resolved by ensuring that the PPP projects are used as training grounds for increasing the skill levels in the country through mandatory provisions for transfer of technology. To start with, all physical infrastructures belong to the Government by default. Infrastructure is therefore a Government prerogative, as in many cases, they are natural monopolies. The private sector, by itself, cannot decide to build infrastructure like roads and power plants, unless they are awarded by a contract or licensed to carry out such activities. However a Government may unbundle parts of it, especially in utilities, and bring in the private sector as a partner through a PPP contract. PPPs therefore, generally, must have a strong contract at its centre. A PPP is thus a long-term business and generating employment.*

Objectives

This study on PPP: generating employment as a driving force for creating employment opportunity and reducing unemployment in a developing country like Bangladesh. In such context, the main objective of the study is to examine, evaluate and analyze the some important aspect of PPP industry in Bangladesh. In order to materialize the main objective, the following specific aspects of PPP industry in Bangladesh have been studied, evaluated, examined and

- ✓ To improve and increase the employment opportunity through PPP Business
- ✓ To improves the employment levels to increase employment through PPP
- ✓ To study and evaluate the growth and development of PPP industry in Bangladesh
- ✓ To ensuring the PPP projects are used as training grounds for increasing the skill levels in the country through mandatory provisions for transfer of technology.
- ✓ To identify the prospect of the PPP and develop some overcome strategies

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Background of the study

The theme of this paper is on PPP in infrastructure in Bangladesh and how PPP may be used for increasing various types of employment. We all know that development of infrastructure is critical to accelerate economic growth and reduce poverty. Our economic growth is often constrained by infrastructure limitations. Infrastructure such as roads, power, telecom, water supply play a pivotal role in facilitating new investments that lead to enhanced quality of life. Access to infrastructure is therefore vital to reducing poverty levels in the country and increasing economic growth.

Bangladesh needs to invest heavily in infrastructure to create conditions for higher and more inclusive economic growth. Better infrastructure and higher connectivity can also contribute to diversifying the economy and increasing export competitiveness. In addition higher infrastructure is necessary to sustain long term higher economic growth. (Quarterly ***Economic Update. June 2014. ADB).*** Improve labor productivity, capital efficiency, and total factor productivity growth and Reducing Poverty by Closing South Asia's Infrastructure Gap -
The World Bank.

The development of infrastructure is very capital intensive. In the emerging market economies, Governments are increasingly constrained in mobilizing the required financial and technical resources to meet rising infrastructure demand. The result is a large gap of critically needed infrastructure. The recent emergence of PPPs is however seen as having the potential to bridge this large infrastructure gap and create millions of employments.

Literature review

Employment generation depends on business circumstances- Business growth depends on infrastructure development. Infrastructure development itself a business and generate employment. Unfortunately in infrastructure, many governments in developing nations have opted to do the infrastructure business themselves. Sometimes this has led to large infrastructure constraints because it does not have enough money or skills or people in the right places.

According to World Bank, South Asia has relatively low levels of private participation in infrastructure but majority of this investment should go to infrastructure development. For faster poverty reduction Bangladesh needs to lift its GDP growth to 8% or more in the medium term. Investment stood at 28.7% of GDP in FY14. Considering implied efficiency of investment, investment will need to rise to 37.6% of GDP if 8% GDP growth is to be achieved. Economic growth will need to be more inclusive, providing people with access to productive opportunities, so that they are better able to contribute to, and equally share the benefits of higher economic growth. Growth will also need to be sustainable. The sixth five year plan projected a growth of 7.1% for FY2011-2015 whereas the rate has been 6.3% for FY2011-14. Lower than expected level of investment was the principal reason for the growth deficit. The government's FY2015 target is 7.3% and attaining it will require increasing total investment to 34.3% of GDP - 6% points higher than the present level. Gross domestic savings to GDP 23.4% (FY2014).

Seven years ago, the Honorable Tun Dr. Mahathir Mohamad, former Prime Minister of Malaysia came to Bangladesh as the chief guest at the First Bangladesh Malaysia Business Forum. His main theme was to create jobs. He stressed to 'put people first'. That single concept has driven Malaysia forward in their vision of 2020, because, everything else is secondary. The first thing is to create jobs and to create jobs, one need to create projects. In order to create projects, one needs to create businesses which are viable. Infrastructure is a huge constraint in many developing and MC countries. We have the technical expertise to do it. We have everything that is needed to build roads, to build power plants, to build telephones. Why is it not done? Why is this shortage in infrastructure hampering the development of the countries? The reason is that the PPP projects are not 'created' and hence its associated businesses do not come into being. Malaysia, a country of 20 million, is now an importer of people. As Dr. Mahathir has said 'create businesses, create the employment'. We have to start thinking of creating businesses in infrastructure to create employment. We have a huge need of opening up our infrastructure sectors through PPP in the MCs.

The Government of Bangladesh has adopted the "Policy and Strategy for Public-Private Partnership (PPP), 2010 that is expected to drive PPP forward in the country over the next few decades. Under the policy, a new organization, the PPP Office has been formed under the Honourable Prime Minister of Bangladesh that will oversee the PPP activities in the country.

The Government of Bangladesh has showed its excellent commitment to PPP, by adopting for the first time, a PPP Budget that is separate to the traditional development and revenue budget. US$ 357 million was allocated under this PPP Budget in the 2009-2010 fiscal year. The Budget was segregated under three heads - $300m for loan or equity, $43m for viability gap funding (VGF) and $ 14m as a centralized technical assistance fund.

In addition, the Government has issued a position paper on PPP titled, "Invigorating Investment Initiative through Public-Private Partnerships".

Over the last fourteen years, Bangladesh has been very active in implementing PPP projects. In many of them, IIFC has acted as the transaction advisor. In the power sector, after the approval of the 1996 Private Sector Power Generation Policy, a large number of IPP projects have been taken up and completed in Bangladesh. Notable amongst them are the 360 MW Haripur and 450 MW Meghnaghat combined cycle power plants. At 2.7 cents per kWh levelised cost of electricity, the two projects have the lowest power price in the world, far cheaper than comparable costs achieved by the public sector. At the moment, over 30 IPPs have been completed or in varying stages of completion, representing an investment of over $1.5 billion. IPPs currently supply over 1/3 of the electricity used in Bangladesh.

In the telecom sector, private investments approach the $1½ billion mark, with world-class mobile companies such as GrameenPhone, Banglalink, Robi, Citicell, and Airtel. Fixed line phones have also been opened up with IIFC providing the advisory support and many operators such as Dhaka Phone, OneTel etc. are giving commercial service. The Power Grid Co., with IIFC acting as the transaction advisor, has leased out its Dhaka-Cox's Bazaar Optic Fiber Cable constructed on its high-voltage transmission lines. The Bangladesh Railway has done the same thing for the optic fiber along its railway lines, leasing it with a PPP. The result: PPP between Bangladesh Railways and GrameenPhone has triggered the growth of the largest mobile operator in the country, making Bangladesh telecoms one of the fastest growing in the world.

In the ports sector, six land ports have been constructed and are operational through PPP, all with transaction advisory services from IIFC. These are at Sonamasjid, Banglabandha, Hili, Birol, Bibirbazar and Teknaf, all helping improved trade with neighbouring countries. These are the first BOT land ports in the world. The tendering process for private operators is currently underway with IIFC transaction support for the New Mooring Container Terminal, a world-class terminal at the Port of Chittagong.

In the transportation sector, several toll-road projects are under processing or construction, notably the $1.2b Dhaka Elevated Expressway (DEE), Gulistan-Jatrabari Flyover, Dhaka-Chittagong Expressway and metro rail project. The DEE, in which IIFC is acting as the transaction advisor, has entered its construction phase recently.

More recently, the Government is encouraging PPPs in developing the economic zones sector in the country. Four feasibility studies for using PPP in economic zones have been carried out by a PWC/IIFC consortium at Comilla EPZ, Meghna Economic Zone, Narsingdhi Economic Zone and the High-Tech Park at Kaliakoir.

Methodology

This study is followed exploratory research design based on qualitative research approach. Whereas qualitative research is an unstructured, exploratory research methodology based on small samples intended to provide insight & understanding of the problem setting (Malhotra and Dash, 2010). This research focused on different methods and least square method of trend analysis is one of them. Data required for this quantative and qualitative analysis were collected from primary sources and secondary sources like, face to face interview, project contract and records, Data and information from secondary sources were collected by consulting various relevant journals, studies conducted by various donor and development agencies, Economic review of Bangladesh, and the publication of various PPP organigetion. The information published in the different newspapers and websites in recent times. The collected data and information were then processed, tabulated and analyzed to present the findings in a logical and objective manner. This study mainly focused on two dimension: firstly: prospect of the PPP business and secondly employment opportunity through PPP Business. Further to make the study more broad based & informative this research conducted informal interview with an international expert in this area. This expert is the advisor (PPP business) of Infrastructure Investment Facilitation Company (IIFC). Materials of the paper were presented systematically for analytical purpose & also to draw inference there from.

Rationale of the study

This paper will be significant for stakeholder's like- public sectors, private sectors, policy makers, analysts etc for gathering knowledge regarding employment opportunities through PPP in Bangladesh.

In light of the objectives of the study, the paper has been designed to examine some important aspects of employment opportunities through PPP in Bangladesh.

Analysis & Findings

If creation of jobs is the central issue, then creation of infrastructure business is the vital element that comes before it. The business has to be the business of the businessmen. We can categories business into non-infrastructure (industrial) business and infrastructure business- both are generating employment. Private investors free to take up businesses on their own and at any time that they like but an investor is generally unable to carry out infrastructure projects on its own, as such projects generally require the government to grant the legal right to the Investor to carry out the functions of developing and operating the business. This is PPP.

Analysis

If we look at the essence of a capitalistic society, then we find that a consideration of employment is addressed only in the study at the macroeconomic levels. Economists use economic analysis to analyse a project and employment is one of the parameters in such analysis. Amongst other parameters, a high employment will result in a high economic internal rate of return (EIRR). However, once we move from the macroeconomic level to the enterprise level during the implementation phase, we find that the concept of employment as a parameter to give importance to, no longer exists. In fact it is quite the opposite. The analysis is financial internal rate of return (FIRR). Most companies have an inexorable urge to reduce labour in favour of capital investments. Where companies should reduce capex and increase employment for the benefit of the country, in reality it is the opposite. Structural unemployment is therefore widespread. Employment is treated as by-product of a company, that is best reduced as far as possible. Jobless growth persists. Governments are therefore left with an impossible task - that of creating more and more employment using companies that have the goal of using less and less labour.

A modern company uses a variety of statements such as the balance sheet, cash flow statements, income statement, IRR etc. In none of these is the measure of employment. We propose that first; a measure of employment needs to be established as the employment factor. The employment factor can be in units such as persons per $ invested, persons per output of goods, persons per acre land etc. It may vary across different sectors and labour intensive sectors such as textiles, garments, leather, food products etc. will have a higher employment factor compared to capital intensive industries such as chemicals, petroleum, metal products etc. The employment factor has to be measured and monitored within a sector and across sectors, both for the development/construction phase as well as the operations phase. The employment may be segregated across levels of skill (unskilled, semi-skilled, skilled etc.).

Research needs to be carried out to identify the different forms and levels of the employment factors across different industries and how employment may be incorporated into the annual reports of a company. An employment statement similar to a cash flow statement may become part of the annual audit of companies. Such employment statements in the annual accounts will greatly help governments in learning more about the characteristics of enterprises vis-à-vis employment. Once collated across companies and sectors, the database of employment will become a powerful tool for governments in their goal of a full employment. Governments may conceive of a tax regime whereby industries with a higher employment factor enjoy a lower tax rate or is otherwise provided with fiscal incentives. They may also have easier registration process.

Although private Investors are "free" to develop non-infrastructure businesses in accordance with their perception of market demand, they do not have the same discretion to take up infrastructure businesses or determine the scope or size of their participation. A major cause for the lack of PPP in infrastructure is that the PPP businesses are not conceived and created. This leads to a major distinction:

Non-infrastructure businesses	• **conceived, financed, constructed and operated by the private sector**
Infrastructure businesses through PPP	• **conceived** by the public sector and business parameters structured (front-end development) • Awarded to private sector through **tender** • **After award**, financed, constructed and operated by the private sector (implementation)

These separate acts of conceiving or creating a PPP project and its implementation after award results in a wall or disconnect between the two sides. The government's role in PPP during the development stages involve the following elements to go through the wall:

- Identifying a PPP project and earmarking it for PPP
- Obtaining initial government approvals
- Carrying out a feasibility study, including environmental and social studies
- Preparing the commercial structure of the business
- Preparing concession agreements, motivating investors, tendering and award
- Management of the concession agreement

World-wide, the number of good, bankable PPP projects is in short supply. Governments have fallen behind in conceiving and carrying out the front-end development of PPP projects. This has led to PPP project pipeline being very thin and erratic. In order to increase the PPP pipeline significantly, it is essential to create a regional project development facility that will have the technical expertise and the understanding of the complex business processes that go behind the development of a PPP project during the initial stage of its lifetime.

Findings

Types of Employment Increase through PPP

The dimension of increasing employment through PPP can be achieved on four counts:

(a) PPP allows the investment to occur that would otherwise not be taken up in the country. Such an investment would result in increased employment in the normal process, in the three phases of the project - development phase, construction phase and operations phase.

(b) Further increase in employment can be achieved by ensuring transfer of technology (TOT) from the concessionaire through an appropriate provision in the concession contract and monitoring through the employment factor. The employment statements and employment database are further refinements that may be carried out to institutionalize the employment concept on a national basis for PPPs.

(c) Increased local content, that expands the follow-on local businesses, can be achieved by ensuring that the concessionaire spends a certain percentage of the capital expenditure in purchasing goods and services from local companies within the country - again contractually bound through the concession contract.

(d) PPPs are generally examined, reviewed and risk-analysed more thoroughly compared to a public sector project during its development and construction phases. PPPs therefore have a natural tendency for increasing employment in the country as the project fundaments are reviewed and managed with more precision by the three parties involved - executing agency, investor and lender.

PPP projects are used as training grounds for increasing the skill levels for Job

PPP could be used in strategies for resolving unemployment in sectors other than infrastructure such as the industrial sector and the services sector. In these sectors, PPP may be used for the promotion of small business development, raising educational standards, reorienting higher education to match skills better with jobs, intensifying training programs, re-examining government policies that impact on job creation, environmental work projects, and mechanisms to generate more equitable distribution of incomes. The continuous development of knowledge and productive capabilities of the human being through liberal investments in education and technical training is the ultimate key to insuring employment opportunities for all in the future.

PPP should focus on different strategies for developing countries like Bangladesh:

- Raising skills to increase productivity by expanding the lower tiers of agricultural, technical and vocational training systems to provide practical job-related training.

- Improving distribution systems to develop untapped markets by identifying missing links and establishing successful model programs that bridge the gap between rural producers and urban or overseas markets.

- Developing export-oriented markets by forging foreign collaborations and technology transfer, creating an attractive commercial environment for foreign investment, and continuously building up the skills of the labor force.

- Encouraging import substitution focusing especially on food, energy, and selected manufacturing.

- Placing the employment objective high on the national agenda and consciously planning to stimulate growth in employment.

- Reorienting the educational curriculum at all levels, especially higher education, to impart the knowledge and attitudes needed to promote self-employment and entrepreneurship rather than salaried employment.

- Promoting small businesses by expanding services to support new enterprises, introducing training courses, testing and certification and establishing business incubators to provide work space and shared services as well as technical, financial and marketing expertise to start-up companies.

- Orienting social security programs toward re-employment through a comprehensive program of education and vocational preparedness for the unemployed, compulsory retraining for those who are unemployed for more than six months.

- Introducing wage controls to maintain competitiveness in return for a strong commitment by businesses to expand job creation.

- Launching a nationwide public educational program to systematically upgrade the technical, vocational, organizational and managerial skills of the workforce.

- Re-examining public policies to assess the impact of legislation and regulations on employment and modify those that can be changed. Requiring employment assessment of new policy initiatives prior to adoption.

Additionally, PPP may also be used effectively for increasing the efficiency of government-owned and operated industrial enterprises. Such PPP can take the form of a strategic investor engaged through a concession contract or through partial share sales. In the latter, it will be prudent to seek a single shareholder who is experienced in the business and who can significantly increase business operations as well as give a substantial commitment to increasing employment.

Conclusion and Recommendation

The essence of increasing employment is to create businesses and training people to be employed in them. As PPPs are businesses through a contract with the government, and the contracts can be modified to suit the employment objectives of a government, PPP has a large potential to be used as an effective mechanism and tool for reducing unemployment in IDB member countries. The following recommendations are made for the creation of the PPP businesses, training people for the desired skills and monitoring the employment in PPP:

Create a Regional Project Development Facility

A regional project development facility to be called the regional Infrastructure Ventures may be set up for the purpose of conceiving, identifying and structuring PPP. The facility will take the up-front development risks for PPP projects and its primary purpose is to create and maintain a healthy pipeline of PPP projects for the countries and generating millions of employment.

Ensure Transfer of Technology (TOT) in Each PPP

Depending upon the needs, each concession agreement may include provisions for transfer of technology. After a skills-gap analysis is made, the concession agreement can be made to remedy the specific skills shortage in the country. A TOT plan will need to be prepared for each PPP. The cost of the training may come from the project itself or arranged from other sources. Having the skills to fulfill the job requirements and resolved by ensuring that the PPP projects are used as training grounds for increasing the skill levels in the country through mandatory provisions for transfer of technology.

Ensure Local Content in Each PPP

The goal within a PPP may be to maximize the local goods, services and contracts that go towards the capital cost of the project. A specific portion (%) of local content may be specified in each PPP that will depend upon the sector and the ability of the country to provide the required goods, services and contracts on a timely basis, at a competitive price and in accordance with specified quality. The local content % may move upwards over time, as the country goes through its import-substitution stage. Ensuring local content will rapidly increase the employment factor in a country as it leads to increased small and medium businesses within the country.

Large Scale Capacity Building on PPP

Large scale capacity building is needed in each project/PPP business to cover such business areas as financial, technical, commercial, negotiations, legal and risk. Such PPP skilling may be create more employment opportunity. The Government may be taken this responsibility or it may be taken up by another institution.

Industrial Sector and Services Sector PPP

Apart from PPP in infrastructure, PPP may also be carried out in existing government-owned industries and assets and in the services sector such as health and education through engaging strategic investors. Private investment in such sectors is expected to significantly improve its efficiency. Such projects may be integrated with the PPP pipeline and creates a huge employment opportunities.

Measurement of employment

It is observed that the employment factor is not measured on a systematic basis in different companies. Methodologies need to be prepared so that the employment performance can be measured for each company, whether PPP or not, as part of its annual auditing through employment statements and reported in its annual accounts. A national employment database will be prepared based upon the employment statements from each company. Changes in law may be needed to enable the employment monitoring to be carried out.

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The Auditing and Accounting Panorama in Bangladesh

Md.Toufique Hossain *

Keywords: *Accounting, Auditing, Auditors, Financial Reporting Act, Financial Reporting Council, Financial Institutions, True and Fair View.*

Abstract : *Auditing and Accounting is the soul of the financial institutions for the sustainable developments. Because the fair auditing leads to the authentic financial reports of the companies. And such reliable financial reports are the pre-requisite to the companies' sustainability. Unfortunately, the role of the auditors is now under questions in Bangladesh. Therefore, Bangladesh, following many other countries, has recently made the Financial Reporting Act to ensure the proper auditing by the audit firms like the ACNABIN & Co., Chartered Accountants, the Akram, Mumlook and Co, Cost and Management Accountant etc. The aim of the article is to unfold why the auditors are sometimes corrupted and what the probable solutions can be.*

Introduction

Auditing is a noble profession. Why? Because auditing is such a mechanism that ensures as well as fortifies the crucial financial matter related upholders as like transparency, integrity, reliability and accountability so on. Therefore, auditing is not only a noble profession but a challenging one also.

Since the sustainability of an organization completely depends on the three above-mentioned issues, these three pillars are significant equally for both the financial and the non-financial institutions. The word 'sustainability' holds a vast concept. It includes many issues the two most significant of which are the good governance and the fair Accounting and Auditing policy. These two things are largely interlinked because the financial sustainability depends on the good governance which again requires the fair Accounting and Auditing. Unfair auditing and weak governance have proved to be the root causes behind all the financial anomalies which have happened so far in various countries in the world.

The Bangladesh parliament passed the much-waited Financial Reporting Act (FRA) on September 6, 2015. Finally ,this was one piece of legislation which took an extraordinarily long time to get it through the lawmaking body - the Jatiya Sangsad in the face of opposition from the auditors whose work and functions were supposed to be regulated by this act.

With the passage of the Act, the full circle of reforms in the financial sector, especially issues relating to equity market, is almost complete. With the passage of the FRA, now investors will not have much to complain about as to what has been going wrong with the much- important

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aspect of the financial industry such as auditing standards. But passage of the act is one thing, putting it in practice to attain the desired objectives is another thing. Fortunately, this Act has also paved the way for setting up an independent watchdog for the auditing industry which hitherto remained almost free to be overseen. (Ahmed,2015)

This article will focus on the role of the Auditing and Accounting in the financial institutions rather than the non-financial ones. And since several commercial banks of Bangladesh have experienced the bite of the financial discredits and the auditors have somehow been upbraided, the following will try to investigate the logical and the relevant aspects of those issues.

Objectives of the study

The main objective of this writing is to bring the Auditing and Accounting issue in front from the Bangladesh perspective. The objectives of the article include the followings:

1. To study the evolution of the Auditing and Accounting.
2. To focus on the present condition of the Auditing and Accounting in Bangladesh and what the market experts opine in this case.
3. To analyze the causes as well as the status of the Financial Reporting Act of Bangladesh.
4. To reveal some suggestions requisite for further improvement of the Auditing and Accounting profession in Bangladesh.

Data Collection and Methodology

Data were collected from secondary sources. This paper is the result of an empirical research. Information used in this paper is basically collected through different news paper articles, website and journals etc. However, this is more like a descriptive research. Finally, the study investigates how the Financial Reporting Act 2015 in context of Bangladesh could help to ensure the financial transparency in financial sectors of Bangladesh.

Scope of the Study

The Financial Reporting Act is a completely new issue in Bangladesh. Therefore, there are not much organizational researches on the field so far. What the least comes to us only through the news papers and Journals most of which are composed by the auditing related officials. Based on such articles, making any comments would not be wise. So, there are vast opportunities for further researches on the field of the FRA in the context of Bangladesh.

Literature Review

Siddiqi, J. (2015) focuses on the formation as well as the functions of the FRC (Financial Reporting Council), a council under the FRA. The functions of the FRC, a 12-member body, will revolve monitoring the professional accountants' activities, implementation of the international auditing standards, taking proper actions against the auditors, if necessary. He pointed out the lower fees offered to the auditors as the corruption bringer. Though the FRC seems to a threat to the audit profession, 'with every adversity comes an opportunity' he says. According to Hossain, M.M. (2015), the accountability and fair performance of the professional accountants are depending on the Financial Reporting Council (FRA) since the council's role is like a watchdog as far as the auditors' functions are concerned. Hossain shows that the acute crisis in the country's stock market brings the urgency of monitoring the auditors' activities. He groups the activities of the FRC in four divisions namely standard setting, Financial Report monitoring, audit practice receive and enforcement. He also presents a good number of goals of the FRA such as promoting standards, ensuring credibility of the FRs, issuing licenses to the auditors, providing consultancies, enhancing the auditors' confidence and so on. To meet these expectations, the FRC officials must have adequate qualifications.

How the FRA has come into existence in Bangladesh and what would be the outcomes are highlighted in the article by Zahid, S.H. (2015). Since the activities of the auditors created great concern in the recent years, the government of Bangladesh finalized to format such an institution that would observe the audit firms' performances. The FRA has been highly empowered to take legal actions against the auditors' wrong doings. Mr. Zahid opines that the situation would be different if the existing regulators of Bangladesh performed their duties properly.

Kibria, A. (2015) pointed out some logicalities of the FRC formation in Bangladesh. The FRC has been formed despite the ICAB's strong opposition. The formation of the FRC was a crying need in the country since auditors' performances came under questions. During FY10-FY12, the NBR received almost 55,000 audited financial reports annually where the CA firms under the ICAB audited only 14,000 financial statements per year. It proves that something went wrong. To check such negative aspects and to reduce the ICAB's complexity, the FRC has been generated.

Some controversial issues of the FRC formation in Bangladesh have been focused in the article by Chapal, W. (2015). Chapal says that the composition of the FRC in Bangladesh is "too advanced" compared to the neighboring countries. Moreover, the World Bank opines that not the formation of any new bodies but strengthening of the existing regulatory bodies should be done in Bangladesh. He adds that the new FRA should not have any provisions. If any provisions exist in the FRA, neither the CAs nor the audit students would be attracted in auditing.

The 'Star Business Report' (2015) presents the opinions of the analysts regarding the auditors' role. As they say the auditors are the protectors of the public funds. The auditors' duty is not only issuing audit reports but also to let the people know how the reports are prepared.
Ali, M. (2015) brings the ICAB's some claims against the newly formed FRC in Bangladesh. The ICAB claims that the inclusion of the CMA's as the professional Accountants in the FRA's purview is illogical since the professional Accountants refers to the members of both the ICAB and the ICMAB. Moreover, the ICAB brings objection that the FRC will certify the CAs which will be insulting for the CAs.

Though the Bangladesh government has consistently been highlighting all the effectiveness and the positive sides of the newly proposed FRA, most of the scholars express their concerns regarding the FRC in terms of the framework, the function and the effectiveness. However, the FRA is a new concept in Bangladesh and what are the financial reporting rules relating to the other countries of the analysis needs to be admiring. So, whether the Act will succeed is now depending on how much effective it will be in future.

1. Evolution of Auditing

It is assumed that the concept of auditing was developed first in 18th to 19th centuries. The role of the auditors was limited in that time most probably due to the thin extent of the auditing. Therefore, many schools of thought have termed the auditors' role as a 'traditional role'.

In fact, the audit theory was emerged first in the 1840's when one kind of investigatory activity was observed in China, Egypt and Greece. But there are some basic differences between the auditing and the investigation. Investigation is not auditing rather a part of auditing. However, we will try to find out the nature of the auditing from the audit history.

Later on, the audit issue comes to us through the article by Gul, 1994. The article shows that a post of the Senior Audit Officer was created for the revenue and the expenditure related transactions in England. Now, what is knocking our minds is that were the commercial organizations really in the need of audit practices which led to the creation of the new post? Naturally, some other questions, which will be analyzed in this study, arise such as who is an audit officer and what are the requirements for the post? Can someone, who can only count or has studied the related topics, be called an auditor? All these were important in the past and are still also. And the feedbacks, which the Auditors will get, are depending on the answers of the questions.

Porter, et at (2005) says in his article that the auditing was limited to only the checking activities till the industrial revolution. A proper channel of reporting can be formed, only when there is a reporting need. So, the auditing of the 1840's was not auditing in that sense but a transaction verification system. In 1840's, the UK witnessed the industrial revolution that resulted in the expansion of trade and the emergence of a new middle class. Another important thing, which was resulted from the revolution, was the stock market which is naturally a sensitive place. According to many articles as well as Journals, the audit concept was strengthened in the 1900's in order to eliminate the anomalies from such risky stock markets. For further clearances, a Chartered Accountant body namely the Institute of Chartered Accountants of Scotland (ICAS) was introduced first in 1854 and the professional auditing got room enough with the establishment of the institute. So, the auditing can be seen as a British or Scottish contribution though this audit issue got importance later on in the USA in the 1929's because of the 'great depression', 'great stock market crash' and so on.

Though the auditing was limited to only the cross-check in the earlier time, it turns into such a transparency issue that it can be called now as the DDD (Demand Driven Discipline) in the sense that only a person with accounting background cannot be an auditor. Because every auditor is an accountant but every accountant is not an auditor. To say specifically, the attitudes of the audit firms as well as the related officials should reflect the independence as well as the true and fair view. Otherwise, the transparent financial reporting is not possible since the laps and gaps of the audit activities cause various financial corruptions in the companies some examples of which are the Sunbeam, the Waste Management, the Xeror, the Adelphia, the Enron and the World Com etc. However, there are some rumors that the auditors' activities were somehow faulty in the recent Bangladesh share market crash in 2010-11.

2. Accounting and Auditing Practices in the Bangladesh Financial Market

In Bangladesh, the Institute of Cost and Management Accounts of Bangladesh (ICMAB) and the Institute of Chartered Accountants of Bangladesh (ICAB) are the two Accounting and Auditing related bodies which are recognized nationally and internationally. The institutions are established on and controlled by the Acts of Bangladesh.

Table 1: Synopsis of the two professional bodies of Bangladesh

Professional Bodies in Bangladesh	Inception and Key Statistics
ICMAB	Established in 1972.
	Regulated by the Cost and Management Accountant Regulation 1980.
	Affiliated with IFAC, SAFA, and CAPA and recently signing the MoU with the CIMA.
	The ICMAB has a council consists of 12 Fellow member elected by the members of ICMAB and 4 nominees from the Government of Bangladesh.
ICAB	Established in 1973
	Controlled by the Ministry of Commerce and the Government of the People's Republic in Bangladesh.
	Affiliated with the IFAC, IASP, CAPA and SAFA.
	The number of the proprietorship firms and the partnership firms are 73 and 95 respectively.

Source: The data are from the ICAB website and the ICMAB Annual reports. The data are arranged and compiled by the author.

The tables 1 presents the main features of the two professional bodies of Bangladesh. These two institutes have been practicing auditing in both the financial and the non-financial markets of Bangladesh for the last 40 years. The CA firms are doing the 'financial Audit' which is related to the finance and advance accounting. On the other hand, the Manufacturing firms are doing the 'Cost and Management Audit' which is linked with the cost and management accounting. So, in Bangladesh, the professional Accountants refer to these two institutes the ICAB and the ICMAB which have the capability to audit independently and ethically.

Recently, the ICAB and the ICMAB are in a bickering mood about their capabilities. The ICAB claims that only this institute has the prowess to audit according to the company Acts,1994. In contrast, the ICMAB says that the ICAB is playing the monopoly role in terms of Auditing in the context of Bangladesh financial market.

Yes, the professional Accountants of the ICAB are playing more extended role in the Bangladesh financial market compared to the cost auditors. Since the Companies Act 1994 gives priority to the ICAB, the role of the other professional bodies like the ICMAB is bound to be narrow. If the financial and the service sectors are excluded, the role of the cost auditors is seen confined to only the manufacturing sectors like food, textile, ceramic, tannery, paper and printing, jutes, cement etc.

Not the deprivation issue but which company can audit complying with the existing laws of the country and whether the company audit properly are the matters of discussion. Here, 'properly' means the integrity. The integrity issue comes forward with the Bangladesh share market crash of 2010-11. The market specialists think that the auditors did not audit properly and such doings led the companies to publish false financial statements. At the same time, the lacking of the government, non-government, autonomous offices and the foreign-funded projects was revealed.

3. The emergence of the Financial Reporting Acts in Bangladesh: to meet which needs?

Watching the watchdog, auditing the auditors. The sentences are well known as well as significant. Almost in every country, some third institutes have been established to make a cross-check on the activities of the professional accountants and auditors. It does not mean that the professional bodies will face hindrances on their ways.

The points to think about are that why the auditors cannot audit independently following the professional ethics and why any third organization is necessary to monitor the auditors' activities? Finding out the answers is very important. The stakeholders will never get any fair information about a company until the financial statements of the company is cent percent accurate, reliable.

At the same time, the reflection of the "True and Fair" view and the financial transparency have to be ensured. Considering all the things, the 'Jatyia Sangsad' of Bangladesh has passed the Financial Reporting Act, 2015. This Act will form a council called the Financial reporting Council (FRC) the duty of which will be to observe, monitor and regulate the Financial Reporting processes of the all companies in the financial market of Bangladesh and at the same time, to help the regulatory bodies.

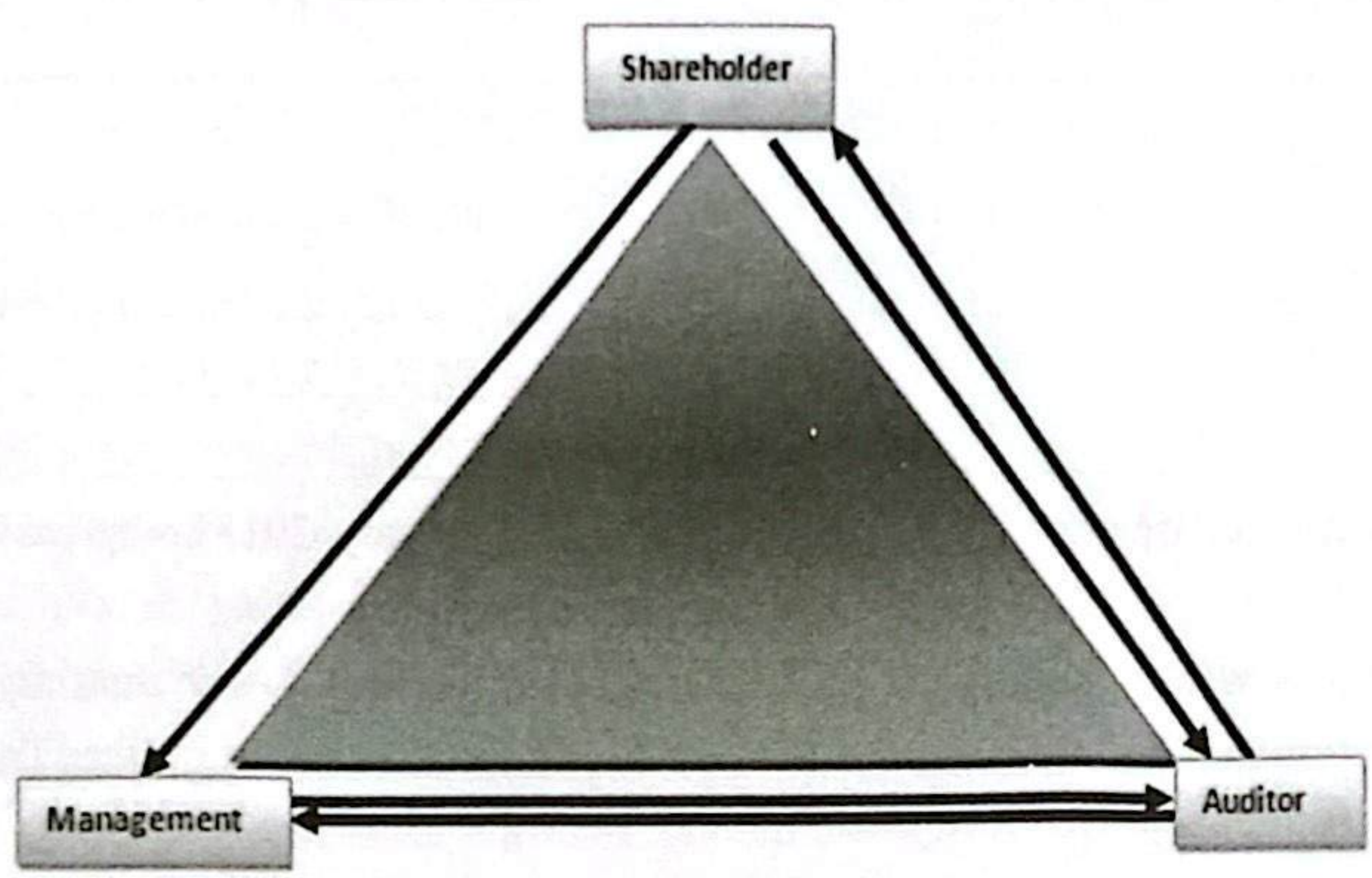
Before explaining the FRA, it is necessary to find out why the auditors are corrupted. Naturally, there is a close relation between the Auditors and the management of the company.

Sometimes, the management of a company gives the auditors various financial motivations including free launch, accommodation facility, plane fair etc. In fact, there is an inherent manipulation tendency in the Companies' management which give those opportunities to the auditors to get undue benefits. And the acceptance of the facilities by the auditors destroys both the professional ethics and the independent nature of the auditors.

In this case, the following words from the 'Independent' chapter by Mr. Peter Moizer are worth to quote. "An honest auditor will behave like someone who is independent, using independence to mean an attitude of mind which does not allow the viewpoints and conclusions of its processors to become reliant on or subordinate to the influence and pressure of conflicting interests".

If the audit issue is deeply analyzed, a three party relationship is observed in every listed company. The following figure1 presents the three party scenarios very well.

Figure1: The three party relationship



Source: A conceptual model of three party relationships in an organization (Author construct)

The most important thing is to protect the shareholders' interests and it is possible only when the auditors are competent and honest. But in maximum times, the auditors serve the management rather than the shareholders since the auditors' better future is in the hands of the managements.

Firstly, the article ship students of the CA firms of Bangladesh are paid by very lower payment. Such remuneration creates barriers on the auditors' ways in keeping the professional ethics and independency. However, there is a great opportunity for further research in this field.

Secondly, a leading financial newspaper namely the financial express has printed a report in 2015 entitled with "Output of most of the audit firms lacks quality, the ICAB's own assessment reveals".The report shows that the quality of the audit firms, which cross-check the listed Companies' financial statements, is not up to the standards. The report also shows that aftervisiting 40 CA firms, the Quality Assurance Department (QAD), a wing of the ICAB, found the quality of almost 90 percent CA firms below the standards.The following table analyzes the report.

Table 2: The CA firms standards assessed by the QAD

Year	Firms visited by the QAD	Firms meet the standards	Firms don't meet the standards
2014	40	3	37 (Among these 32 needed urgent improvements and 5 others were found significantly non-complaint)
2013	50	16	34
2012	60	The number of the satisfactory firms was not found immediately.	30
2011	45	3	42
2010	47	22	27

Source: The data are from the "The Financial Express", 8 January, 2015 compiled by the author.

Table 2 presents how the quality of the Audit firms is getting lower year by year. It is not expected to a renowned institute like the ICAB which monitors and regulates the CA firms. So, something is going wrong.

Naturally, a question arises that were Companies financial statements prepared by the auditors' dishonest opinions in the capital market and the banking sector? It is really unexpected and horrible and therefore, the issue requires further research and evidence.

After all, such suspicions about the auditors' role are disappointing. Therefore, to meet one kind of public demand, the Financial Reporting Act has come to the light for the first time in Bangladesh in order to ensure the transparency in the Companies' financial reports.

4. Recommendations and Conclusion

It needs much time to say whether the ICAB is auditing properly, and whether the FRA will bring cent percent transparency in the financial statements. Again, what the ICAB has been saying should not be ignored totally since the formation of another institute will cause the work-dualism. Besides, there remains a "but" in case of the auditors' independence. But such threats are not observed in the FRA of Bangladesh though both the two institutes will face a challenge.

Firstly, the FRA should have the adequate efficiencies, capabilities and knowledge to monitor such an old-established and qualified professional body like the ICAB.Secondly, the ICAB will try to check the financial statements in such a way that the integrity, honesty, especially the true and fair view can be reflected here.

Secondly, it is expected that the FRA will reduce the rife between the two institutions the ICAB and the ICMAB and will make such a platform where the two professional bodies will work simultaneously with co-operations. Moreover, the FRA is also expected to work for the fair activities of theother professional bodies such as the ICAB and the ICMAB etc.

In conclusion, to withhold public image and to accept major challenge it needs to be ensured whether the listed companies are publishing exact and appropriate financial reports or not. This appropriation of reports is pivotal to ensure the skills and professionalism of auditors of the listed companies as well. To monitor and investigate this issue, financial reporting act has been promulgated. Under Financial Reporting Act, a "Financial Reporting Council" will be created who will monitor the assigned jobs of auditors. It is needless to state that "Financial Reporting Act" will be more accepted when it will be operating with non-biased and corruption freeways because it had been said that "watching the watchdogs is always a difficult task". Precisely saying, the "Financial Reporting Act Council" will comprise with those professionals who are skilled enough to operate financial market and to handle auditors in wide angled ways.

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Include not more than five keywords that describe your paper for indexing and for web searches of your manuscript.

References in the Text

The citations should follow the Harvard system, included by the authorship and the year of the work. Each citation requires a reference at the end of the work with full details of the source item and should enable it to be traced.

Example

There are variation of rainfall with respect to place and time (Islam, 2005).

References

References should be placed alphabetically by author or authorship, regardless of the format, i.e. whether books, websites or journal articles etc.
Examples of Correct Forms of References for Numerical Style

Book

1. Slovic, P. (2000). The Perception of Risk. London: Earthscan Publications.

Edited Volume

2. Nye Jr, J.S., Zelikow, P.D. and King D.C. (eds.) (1997). Why People Don't Trust Government. Cambridge, MA: Harvard University Press.

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